



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0487-56537908

**25 Lewis & Clark County**

**0487 Helena Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

### Certification

**Business Manager/Clerk:** Janelle Mickelson **Phone #:** (406) 324-2040

(Signature)

(Date)

**Chair, Board of Trustees:** Aidan Myhre

(Signature)

(Date)

**County Superintendent** Katrina Chaney

(Signature)

(Date)

### Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? **Yes**

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

| PRC | Title  | Program Type | Project Number | CFDA#  |
|-----|--|--------------|----------------|--------|
| 001 | State OTO FullTime Kindergarten Startup            | STATE        |                | state  |
| 003 | Jobs for Montana Graduates                         | STATE        |                | State  |
| 014 | Battle of the Books                                | LOCAL        | None           | None   |
| 023 | MAC School Share                                   | LOCAL        |                |        |
| 024 | AWARE Flow through                                 | STATE        | None           |        |
| 029 | CRA Summer Music                                   | LOCAL        |                |        |
| 032 | Broadwater AYP 2011                                | FEDERAL      | None           | 84.010 |
| 039 | Staples Recycling                                  | LOCAL        |                |        |
| 042 | Four Georgians Accounts                            | LOCAL        | None           | None   |
| 051 | CRA Accounts                                       | LOCAL        |                |        |
| 052 | HMS Accounts                                       | LOCAL        |                |        |
| 063 | FSLC Accounts                                      | LOCAL        |                |        |
| 064 | Intermountain Medicaid                             | STATE        |                |        |
| 072 | SaCC MOST at Jefferson                             | FEDERAL      | 1402MOST0304   | 93.558 |
| 073 | SaCC MOST - Central                                | FEDERAL      | 1402MOST0302   | 93.558 |
| 075 | SACC MOST - Rossiter                               | FEDERAL      | 1402MOST0301   | 93.558 |
| 076 | SACC MOST - Kessler                                | FEDERAL      | 1402MOST0303   | 93.558 |
| 100 | Elementary Field Trips                             | LOCAL        |                |        |
| 104 | 4 G's 1 Class @ Time                               | LOCAL        |                |        |
| 112 | Verizon iPhone resale                              | LOCAL        |                |        |
| 118 | Make Up School                                     | LOCAL        |                |        |
| 119 | Summer School Enrichment                           | LOCAL        |                |        |
| 124 | MAC Student Services                               | LOCAL        |                |        |
| 126 | Aggregate Reim/Indirects                           | LOCAL        |                | Local  |
| 151 | Share Our Strength_No Kin Hungry Breakfast Program | LOCAL        |                |        |
| 170 | Warren Donation                                    | LOCAL        |                |        |
| 175 | Central Help for Kids                              | LOCAL        |                |        |
| 182 | Darcy Memorial                                     | LOCAL        |                |        |
| 265 | Title II, Part A, Teacher/Principal Train/Recruit  | FEDERAL      | 2504871415     | 84.367 |
| 301 | Computer Training                                  | LOCAL        |                |        |
| 302 | G E D  | LOCAL        |                |        |



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## Project Reporter Codes

| PRC | Title                                     | Program Type | Project Number | CFDA#   |
|-----|---|--------------|----------------|---------|
| 303 | Summer Pottery                            | LOCAL        | None           | None    |
| 315 | Title I - Schoolwide                      | FEDERAL      | 2504873215     | Federal |
| 316 | Title I - Schoolwide                      | FEDERAL      | 2504873216     | Federal |
| 325 | Title I, Part A, Improving Basic Programs | FEDERAL      | 2504873115     | 84.010A |
| 333 | Bryant Donations FY 12                    | LOCAL        | None           | None    |
| 334 | Target AfterSchool Book Club              | LOCAL        | None           | None    |
| 337 | Smart Schools Recycling Mini Grant        | STATE        | None           |         |
| 341 | MT Cancer Control                         | STATE        | None           | None    |
| 342 | Miller Donation Central                   | LOCAL        | None           | None    |
| 344 | Big Picture Science                       | LOCAL        | MEIPN          |         |
| 345 | Public Lands Travel-Central               | LOCAL        | None           |         |
| 351 | 2010 CRA Exxon Mobile                     | LOCAL        |                |         |
| 355 | Hawthorne Donations                       | LOCAL        | None           | None    |
| 360 | Broadwater Class Act                      | LOCAL        | None           | None    |
| 361 | Broadwater Exxon Mobile                   | LOCAL        | None           | None    |
| 362 | Adequate Yearly Progress                  | FEDERAL      | None           | 84.010  |
| 364 | Broadwater School Donations               | LOCAL        | None           |         |
| 376 | Miller Donation Jefferson                 | LOCAL        | None           | None    |
| 377 | MT State Fund ACE                         | LOCAL        | None           |         |
| 385 | Karen Cox Memorial -Stout-4G's            | LOCAL        | None           |         |
| 400 | Rossiter Student Activities               | LOCAL        | None           | None    |
| 403 | Karen Cox Memorial-Thompson-Rossiter      | LOCAL        |                |         |
| 406 | OPI/Intermountain Tuition                 | LOCAL        |                |         |
| 408 | Gifted and Talented                       | STATE        |                | State   |
| 413 | Smith School Donations                    | LOCAL        | None           | None    |
| 420 | Donations Gifted and Talented             | LOCAL        |                |         |
| 430 | Jim Darcy Donations                       | LOCAL        | None           | None    |
| 441 | Smart School Recycling Mini               | STATE        | None           |         |
| 451 | Kessler Donations                         | LOCAL        | None           |         |
| 460 | SDPD Assitive Tech                        | FEDERAL      | 84.027         | None    |
| 508 | Title VII, Indian Education               | FEDERAL      | S060A150856    | 84.060  |
| 510 | CRA Art Center                            | LOCAL        | None           | None    |



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## Project Reporter Codes

| <b>PRC</b> | <b>Title</b>                             | <b>Program Type</b> | <b>Project Number</b> | <b>CFDA#</b> |
|------------|--|---------------------|-----------------------|--------------|
| 512        | Project Unify Special Olympics CRA       | FEDERAL             | None                  | 84.380W      |
| 515        | Mitchell Donations                       | LOCAL               | None                  |              |
| 517        | Smart School Recycling Mini              | STATE               | None                  |              |
| 562        | Adult Basic Ed - State                   | STATE               | 2504885616            | State        |
| 563        | Adult Basic Ed - Federal                 | FEDERAL             | 2504885616            | 84.002       |
| 575        | Title X, Part C, Ed of Homeless Children | FEDERAL             | 2504875715            | 84.196       |
| 576        | Title X, Part C, Ed of Homeless Children | FEDERAL             | 2504875716            | 84.196       |
| 712        | Northrop Grumman Broadwater SACC         | LOCAL               | None                  |              |
| 771        | Maintenance Accounts                     | LOCAL               |                       |              |
| 773        | IDEA Part B                              | FEDERAL             | V2504877716           | 84.027       |
| 793        | IDEA Preschool                           | FEDERAL             | 2504877916            | 84.173A      |
| 850        | Work Comp MSGIA Closeout FY16            | LOCAL               | None                  |              |



# Trustees' Financial Summary

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## Balance Sheet

|                                       |  | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|---------------------------------------|--|--------------|---------------------|-----------------------|---------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (01)         | (10)                | (11)                  | (12)                      |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |                     |                       |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 1,414,988.03 | 1,502,330.97        |                       | (227,076.34)              |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 514,937.58   | 82,940.47           |                       |                           |
| 03                                    | Taxes Receivable - Protested (150-159)                   | 11,302.57    | 1,930.74            |                       |                           |
| 04                                    | Receivables from Other Funds (160-179)                   |              |                     |                       |                           |
| 05                                    | Due From Other Governments (180)                         |              |                     |                       | 212,421.03                |
| 06                                    | Other Current Assets (190-210)                           | 40,963.37    |                     |                       | 9,182.94                  |
| 07                                    | Inventories (220 & 230)                                  |              |                     |                       |                           |
| 08                                    | Prepaid Expenses (240)                                   |              |                     |                       |                           |
| 09                                    | Deposits (250)   |              |                     |                       |                           |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 1,982,191.55 | 1,587,202.18        |                       | (5,472.37)                |
| <b>DEFERRED OUTFLOWS</b>              |  |              |                     |                       |                           |
| 21                                    | Deferred Outflows (501)                                  |              |                     |                       |                           |
| <b>LIABILITIES</b>                    |  |              |                     |                       |                           |
| 22                                    | Payable to Other Funds (601-606)                         |              |                     |                       |                           |
| 23                                    | Due to Other Governments (611)                           |              |                     |                       |                           |
| 25                                    | Other Current Liabilities (621-679)                      | 45,212.00    |                     |                       | 99,171.05                 |
| 27                                    | Other Liabilities (690 - 699)                            |              |                     |                       |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 45,212.00    |                     |                       | 99,171.05                 |
| <b>DEFERRED INFLOWS</b>               |  |              |                     |                       |                           |
| 36                                    | Deferred Inflows (680)                                   | 526,240.15   | 84,871.21           |                       |                           |
| <b>FUND BALANCE/EQUITY</b>            |  |              |                     |                       |                           |
| 37                                    | Reserve for Inventories (951)                            |              |                     |                       |                           |
| 38                                    | Reserve for Encumbrances (953)                           | 833,838.15   | 66,075.85           |                       |                           |
| 47                                    | TIF Fund Balance For Budget                              |              |                     |                       |                           |
| 48                                    | Fund Balance for Budget                                  | 576,901.25   | 1,436,255.12        |                       | (104,643.42)              |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 1,410,739.40 | 1,502,330.97        |                       | (104,643.42)              |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 1,982,191.55 | 1,587,202.18        |                       | (5,472.37)                |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Tuition Fund<br>(13) | Retirement Fund<br>(14) | Miscellaneous Programs Fund<br>(15) | Adult Education Fund<br>(17) |
|---------------------------------------|--|----------------------|-------------------------|-------------------------------------|------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                         |                                     |                              |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | (1,119.31)           | 1,054,831.32            | 911,622.67                          | 157,468.84                   |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 1,587.43             |                         |                                     | 11,028.91                    |
| 03                                    | Taxes Receivable - Protested (150-159)                   | 31.92                |                         |                                     | 240.23                       |
| 04                                    | Receivables from Other Funds (160-179)                   |                      |                         |                                     |                              |
| 05                                    | Due From Other Governments (180)                         |                      | 329,129.42              | 612,438.75                          |                              |
| 06                                    | Other Current Assets (190-210)                           |                      | 4,941.46                | 43,302.88                           |                              |
| 07                                    | Inventories (220 & 230)                                  |                      |                         |                                     |                              |
| 08                                    | Prepaid Expenses (240)                                   |                      |                         |                                     |                              |
| 09                                    | Deposits (250)   |                      |                         |                                     |                              |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 500.04               | 1,388,902.20            | 1,567,364.30                        | 168,737.98                   |
| <b>DEFERRED OUTFLOWS</b>              |  |                      |                         |                                     |                              |
| 21                                    | Deferred Outflows (501)                                  |                      |                         |                                     |                              |
| <b>LIABILITIES</b>                    |  |                      |                         |                                     |                              |
| 22                                    | Payable to Other Funds (601-606)                         |                      |                         |                                     |                              |
| 23                                    | Due to Other Governments (611)                           |                      |                         |                                     |                              |
| 25                                    | Other Current Liabilities (621-679)                      |                      |                         |                                     |                              |
| 27                                    | Other Liabilities (690 - 699)                            |                      |                         |                                     |                              |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                      |                         |                                     |                              |
| <b>DEFERRED INFLOWS</b>               |  |                      |                         |                                     |                              |
| 36                                    | Deferred Inflows (680)                                   | 1,619.35             |                         | 12,114.67                           | 11,269.14                    |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                         |                                     |                              |
| 37                                    | Reserve for Inventories (951)                            |                      |                         |                                     |                              |
| 38                                    | Reserve for Encumbrances (953)                           |                      |                         | 35,150.36                           | 6,406.53                     |
| 48                                    | Fund Balance for Budget                                  | (1,119.31)           | 1,388,902.20            | 1,520,099.27                        | 151,062.31                   |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | (1,119.31)           | 1,388,902.20            | 1,555,249.63                        | 157,468.84                   |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 500.04               | 1,388,902.20            | 1,567,364.30                        | 168,737.98                   |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
|                                       |  | (18)                   | (19)               | (20)              | (21)                     |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                        |                    |                   |                          |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                        |                    | 3,536.76          |                          |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                        |                    |                   |                          |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                        |                    |                   |                          |
| 04                                    | Receivables from Other Funds (160-179)                   |                        |                    |                   |                          |
| 05                                    | Due From Other Governments (180)                         |                        |                    |                   |                          |
| 06                                    | Other Current Assets (190-210)                           |                        |                    | 15,522.76         |                          |
| 07                                    | Inventories (220 & 230)                                  |                        |                    |                   |                          |
| 08                                    | Prepaid Expenses (240)                                   |                        |                    |                   |                          |
| 09                                    | Deposits (250)   |                        |                    |                   |                          |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                        |                    | 19,059.52         |                          |
| <b>DEFERRED OUTFLOWS</b>              |  |                        |                    |                   |                          |
| 21                                    | Deferred Outflows (501)                                  |                        |                    |                   |                          |
| <b>LIABILITIES</b>                    |  |                        |                    |                   |                          |
| 22                                    | Payable to Other Funds (601-606)                         |                        |                    |                   |                          |
| 23                                    | Due to Other Governments (611)                           |                        |                    |                   |                          |
| 25                                    | Other Current Liabilities (621-679)                      |                        |                    |                   |                          |
| 27                                    | Other Liabilities (690 - 699)                            |                        |                    |                   |                          |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                        |                    |                   |                          |
| <b>DEFERRED INFLOWS</b>               |  |                        |                    |                   |                          |
| 36                                    | Deferred Inflows (680)                                   |                        |                    |                   |                          |
| <b>FUND BALANCE/EQUITY</b>            |  |                        |                    |                   |                          |
| 37                                    | Reserve for Inventories (951)                            |                        |                    |                   |                          |
| 38                                    | Reserve for Encumbrances (953)                           |                        |                    |                   |                          |
| 48                                    | Fund Balance for Budget                                  |                        |                    | 19,059.52         |                          |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                        |                    | 19,059.52         |                          |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                        |                    | 19,059.52         |                          |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|------------------------------|--------------------------|-----------------|-------------------------|
|                                       |  | (24)                         | (25)                     | (26)            | (27)                    |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                              |                          |                 |                         |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                              |                          |                 |                         |
| 04                                    | Receivables from Other Funds (160-179)                   |                              |                          |                 |                         |
| 05                                    | Due From Other Governments (180)                         |                              |                          |                 |                         |
| 06                                    | Other Current Assets (190-210)                           |                              |                          |                 |                         |
| 07                                    | Inventories (220 & 230)                                  |                              |                          |                 |                         |
| 08                                    | Prepaid Expenses (240)                                   |                              |                          |                 |                         |
| 09                                    | Deposits (250)   |                              |                          |                 |                         |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                              |                          |                 |                         |
| <b>DEFERRED OUTFLOWS</b>              |  |                              |                          |                 |                         |
| 21                                    | Deferred Outflows (501)                                  |                              |                          |                 |                         |
| <b>LIABILITIES</b>                    |  |                              |                          |                 |                         |
| 22                                    | Payable to Other Funds (601-606)                         |                              |                          |                 |                         |
| 23                                    | Due to Other Governments (611)                           |                              |                          |                 |                         |
| 25                                    | Other Current Liabilities (621-679)                      |                              |                          |                 |                         |
| 27                                    | Other Liabilities (690 - 699)                            |                              |                          |                 |                         |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                              |                          |                 |                         |
| <b>DEFERRED INFLOWS</b>               |  |                              |                          |                 |                         |
| 36                                    | Deferred Inflows (680)                                   |                              |                          |                 |                         |
| <b>FUND BALANCE/EQUITY</b>            |  |                              |                          |                 |                         |
| 37                                    | Reserve for Inventories (951)                            |                              |                          |                 |                         |
| 38                                    | Reserve for Encumbrances (953)                           |                              |                          |                 |                         |
| 48                                    | Fund Balance for Budget                                  |                              |                          |                 |                         |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                              |                          |                 |                         |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                              |                          |                 |                         |



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## Balance Sheet

|                                       |  | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (28)            | (29)             | (45)                     | (50)              |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                 |                  |                          |                   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 888,556.84      |                  |                          | 1,558.97          |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 25,106.54       |                  |                          | 3,120.05          |
| 03                                    | Taxes Receivable - Protested (150-159)                   | 551.13          |                  |                          | 30.13             |
| 04                                    | Receivables from Other Funds (160-179)                   |                 |                  |                          |                   |
| 05                                    | Due From Other Governments (180)                         |                 |                  |                          |                   |
| 06                                    | Other Current Assets (190-210)                           |                 |                  |                          |                   |
| 07                                    | Inventories (220 & 230)                                  |                 |                  |                          |                   |
| 08                                    | Prepaid Expenses (240)                                   |                 |                  |                          |                   |
| 09                                    | Deposits (250)   |                 |                  |                          |                   |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 914,214.51      |                  |                          | 4,709.15          |
| <b>DEFERRED OUTFLOWS</b>              |  |                 |                  |                          |                   |
| 21                                    | Deferred Outflows (501)                                  |                 |                  |                          |                   |
| <b>LIABILITIES</b>                    |  |                 |                  |                          |                   |
| 22                                    | Payable to Other Funds (601-606)                         |                 |                  |                          |                   |
| 23                                    | Due to Other Governments (611)                           |                 |                  |                          |                   |
| 25                                    | Other Current Liabilities (621-679)                      |                 |                  |                          |                   |
| 27                                    | Other Liabilities (690 - 699)                            |                 |                  |                          |                   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                 |                  |                          |                   |
| <b>DEFERRED INFLOWS</b>               |  |                 |                  |                          |                   |
| 36                                    | Deferred Inflows (680)                                   | 25,657.67       |                  |                          | 3,150.18          |
| <b>FUND BALANCE/EQUITY</b>            |  |                 |                  |                          |                   |
| 37                                    | Reserve for Inventories (951)                            |                 |                  |                          |                   |
| 38                                    | Reserve for Encumbrances (953)                           | 1,743.64        |                  |                          |                   |
| 39                                    | Reserve for Endowments (954)                             |                 |                  |                          |                   |
| 47                                    | TIF Fund Balance For Budget                              |                 |                  |                          |                   |
| 48                                    | Fund Balance for Budget                                  | 886,813.20      |                  |                          | 1,558.97          |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 888,556.84      |                  |                          | 1,558.97          |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 914,214.51      |                  |                          | 4,709.15          |



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## Balance Sheet

|                                       |  | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (60)          | (61)                  | (70)                     | (71)                 |
| <b>ASSETS AND OTHER DEBITS</b>        |  |               |                       |                          |                      |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 29,716.83     | 1,633,497.84          | 502,317.11               |                      |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |               | 59,270.87             |                          |                      |
| 03                                    | Taxes Receivable - Protested (150-159)                   |               | 1,321.88              |                          |                      |
| 04                                    | Receivables from Other Funds (160-179)                   |               |                       |                          |                      |
| 05                                    | Due From Other Governments (180)                         |               |                       | 2,866.60                 |                      |
| 06                                    | Other Current Assets (190-210)                           |               |                       | 57,922.84                |                      |
| 07                                    | Inventories (220 & 230)                                  |               |                       |                          |                      |
| 08                                    | Prepaid Expenses (240)                                   |               |                       |                          |                      |
| 09                                    | Deposits (250)   |               |                       |                          |                      |
| 10                                    | Land and Land Improvements (311-322)                     |               |                       |                          |                      |
| 11                                    | Buildings and Building Improvements (331 & 332)          |               |                       |                          |                      |
| 12                                    | Machinery and Equipment (341 & 342)                      |               |                       |                          |                      |
| 13                                    | Construction Work in Progress (351)                      |               |                       |                          |                      |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 29,716.83     | 1,694,090.59          | 563,106.55               |                      |
| <b>DEFERRED OUTFLOWS</b>              |  |               |                       |                          |                      |
| 21                                    | Deferred Outflows (501)                                  |               |                       |                          |                      |
| <b>LIABILITIES</b>                    |  |               |                       |                          |                      |
| 22                                    | Payable to Other Funds (601-606)                         |               |                       |                          |                      |
| 23                                    | Due to Other Governments (611)                           |               |                       |                          |                      |
| 25                                    | Other Current Liabilities (621-679)                      |               |                       | 4,407.20                 |                      |
| 27                                    | Other Liabilities (690 - 699)                            |               |                       |                          |                      |
| 29                                    | Notes Payable - Noncurrent (720)                         |               |                       |                          |                      |
| 30                                    | Lease Obligations Payable (730)                          |               |                       |                          |                      |
| 32                                    | Compensated Absences Payable (760)                       |               |                       |                          |                      |
| 33                                    | Net Pension Liability (770)                              |               |                       |                          |                      |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |               |                       | 4,407.20                 |                      |
| <b>DEFERRED INFLOWS</b>               |  |               |                       |                          |                      |
| 36                                    | Deferred Inflows (680)                                   |               | 60,592.75             | 22,649.25                |                      |
| <b>FUND BALANCE/EQUITY</b>            |  |               |                       |                          |                      |
| 37                                    | Reserve for Inventories (951)                            |               |                       |                          |                      |
| 38                                    | Reserve for Encumbrances (953)                           |               | 1,031,704.49          |                          |                      |
| 41                                    | Unrestricted Net Assets (940)                            |               |                       | 536,050.10               |                      |
| 47                                    | TIF Fund Balance For Budget                              |               |                       |                          |                      |
| 48                                    | Fund Balance for Budget                                  | 29,716.83     | 601,793.35            |                          |                      |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |               |                       |                          |                      |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 29,716.83     | 1,633,497.84          | 536,050.10               |                      |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 29,716.83     | 1,694,090.59          | 563,106.55               |                      |



# Trustees' Financial Summary

FY2015-16

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25 Lewis & Clark County

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## Balance Sheet

|                                       |  | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|-------------------------------|---------------------------------------|----------------------------------|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (72)                          | (73)                                  | (74)                             | (75)   |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                               |                                       |                                  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                               |                                       | 48,691.85                        |  |
| 04                                    | Receivables from Other Funds (160-179)                   |                               |                                       |                                  |  |
| 05                                    | Due From Other Governments (180)                         |                               |                                       |                                  |  |
| 06                                    | Other Current Assets (190-210)                           |                               |                                       |                                  |  |
| 07                                    | Inventories (220 & 230)                                  |                               |                                       | 85,731.51                        |  |
| 08                                    | Prepaid Expenses (240)                                   |                               |                                       |                                  |  |
| 09                                    | Deposits (250)   |                               |                                       |                                  |  |
| 10                                    | Land and Land Improvements (311-322)                     |                               |                                       |                                  |  |
| 11                                    | Buildings and Building Improvements (331 & 332)          |                               |                                       |                                  |  |
| 12                                    | Machinery and Equipment (341 & 342)                      |                               |                                       |                                  |  |
| 13                                    | Construction Work in Progress (351)                      |                               |                                       |                                  |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                               |                                       | 134,423.36                       |  |
| <b>DEFERRED OUTFLOWS</b>              |  |                               |                                       |                                  |  |
| 21                                    | Deferred Outflows (501)                                  |                               |                                       |                                  |  |
| <b>LIABILITIES</b>                    |  |                               |                                       |                                  |  |
| 22                                    | Payable to Other Funds (601-606)                         |                               |                                       |                                  |  |
| 23                                    | Due to Other Governments (611)                           |                               |                                       |                                  |  |
| 25                                    | Other Current Liabilities (621-679)                      |                               |                                       | 22,454.63                        |  |
| 27                                    | Other Liabilities (690 - 699)                            |                               |                                       |                                  |  |
| 29                                    | Notes Payable - Noncurrent (720)                         |                               |                                       |                                  |  |
| 30                                    | Lease Obligations Payable (730)                          |                               |                                       |                                  |  |
| 32                                    | Compensated Absences Payable (760)                       |                               |                                       |                                  |  |
| 33                                    | Net Pension Liability (770)                              |                               |                                       |                                  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                               |                                       | 22,454.63                        |  |
| <b>DEFERRED INFLOWS</b>               |  |                               |                                       |                                  |  |
| 36                                    | Deferred Inflows (680)                                   |                               |                                       |                                  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |                               |                                       |                                  |  |
| 38                                    | Reserve for Encumbrances (953)                           |                               |                                       |                                  |  |
| 41                                    | Unrestricted Net Assets (940)                            |                               |                                       | 111,968.73                       |  |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |                               |                                       |                                  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                               |                                       | 111,968.73                       |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                               |                                       | 134,423.36                       |  |



# Trustees' Financial Summary

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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Instructional<br>Materials Ctr<br>Internal Service<br>Fund | Miscellaneous<br>Internal Service<br>Fund | Self Insurance<br>Fund - Health | Self Insurance Fund -<br>Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
|                                       |  | (76)   | (77)                                      | (78)                            | (79)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |  |   |                                 |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |  | 41,755.13                                 | 13,371,980.86                   | 340,278.44                         |
| 04                                    | Receivables from Other Funds (160-179)                   |  |   |                                 |                                    |
| 05                                    | Due From Other Governments (180)                         |  |   |                                 |                                    |
| 06                                    | Other Current Assets (190-210)                           |  |   | 662.00                          |                                    |
| 07                                    | Inventories (220 & 230)                                  |  | 54,251.64                                 |                                 |                                    |
| 08                                    | Prepaid Expenses (240)                                   |  |   |                                 |                                    |
| 09                                    | Deposits (250)   |  |   |                                 |                                    |
| 10                                    | Land and Land Improvements (311-322)                     |  |   |                                 |                                    |
| 11                                    | Buildings and Building Improvements (331 & 332)          |  |   |                                 |                                    |
| 12                                    | Machinery and Equipment (341 & 342)                      |  |   |                                 |                                    |
| 13                                    | Construction Work in Progress (351)                      |  |   |                                 |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |  | 96,006.77                                 | 13,372,642.86                   | 340,278.44                         |
| <b>DEFERRED OUTFLOWS</b>              |  |  |   |                                 |                                    |
| 21                                    | Deferred Outflows (501)                                  |  |   |                                 |                                    |
| <b>LIABILITIES</b>                    |  |  |   |                                 |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |  |   |                                 |                                    |
| 23                                    | Due to Other Governments (611)                           |  |   |                                 |                                    |
| 25                                    | Other Current Liabilities (621-679)                      |  | 47,850.01                                 |                                 |                                    |
| 27                                    | Other Liabilities (690 - 699)                            |  |   |                                 |                                    |
| 29                                    | Notes Payable - Noncurrent (720)                         |  |   |                                 |                                    |
| 30                                    | Lease Obligations Payable (730)                          |  |   |                                 |                                    |
| 32                                    | Compensated Absences Payable (760)                       |  |   |                                 |                                    |
| 33                                    | Net Pension Liability (770)                              |  |   |                                 |                                    |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |  | 47,850.01                                 |                                 |                                    |
| <b>DEFERRED INFLOWS</b>               |  |  |   |                                 |                                    |
| 36                                    | Deferred Inflows (680)                                   |  |   |                                 |                                    |
| <b>FUND BALANCE/EQUITY</b>            |  |  |   |                                 |                                    |
| 38                                    | Reserve for Encumbrances (953)                           |  |   |                                 |                                    |
| 39                                    | Reserve for Endowments (954)                             |  |   |                                 |                                    |
| 41                                    | Unrestricted Net Assets (940)                            |  | 48,156.76                                 | 13,372,642.86                   | 340,278.44                         |
| 48                                    | Fund Balance for Budget                                  |  |   |                                 |                                    |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |  |   |                                 |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |  | 48,156.76                                 | 13,372,642.86                   | 340,278.44                         |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |  | 96,006.77                                 | 13,372,642.86                   | 340,278.44                         |



# Trustees' Financial Summary

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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|---------------------------|---|--|
|                                       |  | (81)  | (82)                      | (84)                                    | (85)   |
| <b>ASSETS AND OTHER DEBITS</b>        |  |   |                           |   |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |   | 1,049,781.50              | 176,706.97                              |  |
| 04                                    | Receivables from Other Funds (160-179)                   |   |                           |   |  |
| 05                                    | Due From Other Governments (180)                         |   |                           |   |  |
| 06                                    | Other Current Assets (190-210)                           |   |                           |   |  |
| 07                                    | Inventories (220 & 230)                                  |   |                           |   |  |
| 08                                    | Prepaid Expenses (240)                                   |   |                           |   |  |
| 09                                    | Deposits (250)   |   |                           |   |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |   | 1,049,781.50              | 176,706.97                              |  |
| <b>DEFERRED OUTFLOWS</b>              |  |   |                           |   |  |
| 21                                    | Deferred Outflows (501)                                  |   |                           |   |  |
| <b>LIABILITIES</b>                    |  |   |                           |   |  |
| 22                                    | Payable to Other Funds (601-606)                         |   |                           |   |  |
| 23                                    | Due to Other Governments (611)                           |   |                           |   |  |
| 25                                    | Other Current Liabilities (621-679)                      |   |                           |   |  |
| 27                                    | Other Liabilities (690 - 699)                            |   |                           |   |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |   |                           |   |  |
| <b>DEFERRED INFLOWS</b>               |  |   |                           |   |  |
| 36                                    | Deferred Inflows (680)                                   |   |                           |   |  |
| <b>FUND BALANCE/EQUITY</b>            |  |   |                           |   |  |
| 37                                    | Reserve for Inventories (951)                            |   |                           |   |  |
| 38                                    | Reserve for Encumbrances (953)                           |   |                           |   |  |
| 39                                    | Reserve for Endowments (954)                             |   |                           |   |  |
| 45                                    | Assets Held in Trusts                                    |   | 1,049,781.50              | 176,706.97                              |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |   | 1,049,781.50              | 176,706.97                              |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |   | 1,049,781.50              | 176,706.97                              |  |



# Trustees' Financial Summary

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## Balance Sheet

|                                       |  | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|-----------------------------------|---------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (86)         | (87)        | (88)                              | (89)                            |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |             |                                   |                                 |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 75,609.00    | 965,099.31  |                                   |                                 |
| 04                                    | Receivables from Other Funds (160-179)                   |              |             |                                   |                                 |
| 05                                    | Due From Other Governments (180)                         |              |             |                                   |                                 |
| 06                                    | Other Current Assets (190-210)                           |              |             |                                   |                                 |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 75,609.00    | 965,099.31  |                                   |                                 |
| <b>LIABILITIES</b>                    |  |              |             |                                   |                                 |
| 22                                    | Payable to Other Funds (601-606)                         |              |             |                                   |                                 |
| 23                                    | Due to Other Governments (611)                           |              |             |                                   |                                 |
| 24                                    | Warrants Payable (620)                                   | 75,609.00    | 965,099.31  |                                   |                                 |
| 25                                    | Other Current Liabilities (621-679)                      |              |             |                                   |                                 |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 75,609.00    | 965,099.31  |                                   |                                 |
| <b>FUND BALANCE/EQUITY</b>            |  |              |             |                                   |                                 |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |              |             |                                   |                                 |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 75,609.00    | 965,099.31  |                                   |                                 |



# Trustees' Financial Summary

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## Balance Sheet

|                                       |  | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (90)       | (91)       | (92)       | (93)       |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |            |            |            |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |            |            |            |
| 04                                    | Receivables from Other Funds (160-179)                   |            |            |            |            |
| 05                                    | Due From Other Governments (180)                         |            |            |            |            |
| 06                                    | Other Current Assets (190-210)                           |            |            |            |            |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |            |            |            |
| <b>LIABILITIES</b>                    |  |            |            |            |            |
| 22                                    | Payable to Other Funds (601-606)                         |            |            |            |            |
| 23                                    | Due to Other Governments (611)                           |            |            |            |            |
| 24                                    | Warrants Payable (620)                                   |            |            |            |            |
| 25                                    | Other Current Liabilities (621-679)                      |            |            |            |            |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |            |            |            |
| <b>FUND BALANCE/EQUITY</b>            |  |            |            |            |            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |            |            |            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |            |            |            |



# Trustees' Financial Summary

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**25 Lewis & Clark County**

**0487 Helena Elem**

## Balance Sheet

|                                       |  | Agency - E | Cafeteria/Flex Plan Fund |  |  |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (94)       | (95)                     |  |  |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |                          |  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |                          |  |  |
| 04                                    | Receivables from Other Funds (160-179)                   |            |                          |  |  |
| 05                                    | Due From Other Governments (180)                         |            |                          |  |  |
| 06                                    | Other Current Assets (190-210)                           |            |                          |  |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |                          |  |  |
| <b>LIABILITIES</b>                    |  |            |                          |  |  |
| 22                                    | Payable to Other Funds (601-606)                         |            |                          |  |  |
| 23                                    | Due to Other Governments (611)                           |            |                          |  |  |
| 24                                    | Warrants Payable (620)                                   |            |                          |  |  |
| 25                                    | Other Current Liabilities (621-679)                      |            |                          |  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |                          |  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |            |                          |  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |                          |  |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |                          |  |  |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01**

| PRC  | Revenue   | 2015 Value           | 2016 Value           |
|--|---|----------------------|----------------------|
| 1111   | District Levy - Real Property                   | 10,029,566.34        | 10,172,667.25        |
| 1112   | District Levy - Personal Property               | 210,568.19           | 6,568.87             |
| 1113   | District Levy - Heavy Motor Vehicles            | 18,432.80            | 20,849.64            |
| 1114   | District Levy - Pers Prop/Mobile Homes          | 49,753.22            | 88,502.09            |
| 1117   | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 1,339,416.39         | 174,739.83           |
| 1190   | Penalties and Interest on Taxes                 | 27,419.90            | 20,042.18            |
| 1320   | Tuition from Schl Dists Within State            | 132,185.92           | 137,464.63           |
| 1510   | Interest Earnings                               | 1,681.33             | 7,003.61             |
| 1900   | Other Revenue from Local Sources                | 1,581.50             | 4,012.87             |
| 1940   | Textbook Sales and Rentals                      | 1,927.89             | 0.00                 |
| 1945   | Fees - Users/Resale of Supplies                 | 0.00                 | 2,228.05             |
| 3110   | Direct State Aid                                | 12,881,768.21        | 13,248,165.48        |
| 3111   | Quality Educator                                | 1,120,630.21         | 1,145,157.52         |
| 3112   | At Risk Student                                 | 99,609.67            | 116,875.97           |
| 3113   | Indian Education For All                        | 107,854.80           | 110,455.20           |
| 3114   | American Indian Achievement Gap                 | 50,200.00            | 51,865.00            |
| 3115   | State Spec Ed Allowable Cost Pymt to Districts  | 1,824,208.16         | 1,787,445.45         |
| 3116   | Data For Achievement                            | 79,305.00            | 105,800.00           |
| 3118   | Natural Resource Development                    | 91,797.59            | 148,731.82           |
| 3120   | State Guaranteed Tax Base Aid                   | 5,560,074.32         | 5,701,454.10         |
| 3444   | State School Block Grant                        | 1,553,253.05         | 1,553,253.05         |
| 3446   | SB96 Block Grant Reimbursement                  | 97,533.18            | 0.00                 |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>35,278,767.67</b> | <b>34,603,282.61</b> |

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01**

| PRC  | Program | Function | Object  | 2015 Value    | 2016 Value    |
|--|---------|----------|---|---------------|---------------|
| <b>1XX Regular Education Programs - Elementary/Secondary</b> |         |          |   |               |               |
| <b>1XXX Instruction</b>                                      |         |          |   |               |               |
|  |         |          | 1XX Personal Services - Salaries                  | 18,155,913.24 | 18,443,018.32 |
|  |         |          | 2XX Personal Services - Employee Benefits         | 31,883.10     | 64,453.19     |
|  |         |          | 3XX Purchased Professional and Technical Services | 9,020.81      | 6,661.98      |
|  |         |          | 4XX Purchased Property Services                   | 12,951.78     | 12,140.00     |
|  |         |          | 5XX Other Purchased Services                      | 183,055.17    | 181,789.84    |
|  |         |          | 6XX Supplies and Materials                        | 944,761.36    | 664,748.44    |
|  |         |          | 7XX Property and Equipment Acquisition            | 258,344.47    | 659,915.16    |
|  |         |          | 810 Dues and Fees                                 | 2,082.50      | 1,082.13      |
| <b>21XX Support Services - Students</b>                      |         |          |   |               |               |
|  |         |          | 1XX Personal Services - Salaries                  | 742,765.01    | 528,049.91    |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |          |   |              | Fund Code 01 |  |
|---|---------|----------|---|--------------|--------------|--|
| PRC   | Program | Function | Object  | 2015 Value   | 2016 Value   |  |
|   |         |          | 2XX Personal Services - Employee Benefits             | 2,516.77     | 1,907.69     |  |
|   |         |          | 3XX Purchased Professional and Technical Services     | 10,193.79    | 10,165.18    |  |
|   |         |          | 5XX Other Purchased Services                          | 7,003.32     | 12,147.71    |  |
|   |         |          | 6XX Supplies and Materials                            | 73,290.62    | 50,832.77    |  |
|   |         |          | 7XX Property and Equipment Acquisition                | 72,402.20    | 0.00         |  |
|   |         |          | 810 Dues and Fees                                     | 0.00         | 4.50         |  |
|   |         |          | <b>221X Improvement of Instruction Services</b>       |              |              |  |
|   |         |          | 1XX Personal Services - Salaries                      | 148,941.17   | 152,498.11   |  |
|   |         |          | 2XX Personal Services - Employee Benefits             | 485.40       | 530.75       |  |
|   |         |          | 3XX Purchased Professional and Technical Services     | 1,329.00     | 0.00         |  |
|   |         |          | 5XX Other Purchased Services                          | 1,730.59     | 981.90       |  |
|   |         |          | 6XX Supplies and Materials                            | 42,723.80    | 52,715.76    |  |
|   |         |          | 7XX Property and Equipment Acquisition                | 627.00       | 0.00         |  |
|   |         |          | 810 Dues and Fees                                     | 0.00         | 155.00       |  |
|   |         |          | <b>222X Educational Media Services</b>                |              |              |  |
|   |         |          | 1XX Personal Services - Salaries                      | 1,085,603.37 | 1,040,277.33 |  |
|   |         |          | 2XX Personal Services - Employee Benefits             | 3,532.03     | 3,630.68     |  |
|   |         |          | 3XX Purchased Professional and Technical Services     | 112.81       | 0.00         |  |
|   |         |          | 5XX Other Purchased Services                          | 18.48        | 0.00         |  |
|   |         |          | 6XX Supplies and Materials                            | 54,409.46    | 60,234.59    |  |
|   |         |          | 7XX Property and Equipment Acquisition                | 2,960.73     | 1,916.99     |  |
|   |         |          | 810 Dues and Fees                                     | 100.00       | 0.00         |  |
|   |         |          | <b>23XX Support Services - General Administration</b> |              |              |  |
|   |         |          | 1XX Personal Services - Salaries                      | 255,926.61   | 284,628.45   |  |
|   |         |          | 2XX Personal Services - Employee Benefits             | 1,853.14     | 2,223.35     |  |
|   |         |          | 3XX Purchased Professional and Technical Services     | 152,921.77   | 160,813.99   |  |
|   |         |          | 4XX Purchased Property Services                       | 240.00       | 577.59       |  |
|   |         |          | 5XX Other Purchased Services                          | 46,126.49    | 53,652.93    |  |
|   |         |          | 6XX Supplies and Materials                            | 12,099.09    | 11,186.55    |  |
|   |         |          | 7XX Property and Equipment Acquisition                | 1,074.41     | 1,530.20     |  |
|   |         |          | 810 Dues and Fees                                     | 15,478.92    | 13,866.60    |  |
|   |         |          | <b>24XX Support Services - School Administration</b>  |              |              |  |
|   |         |          | 1XX Personal Services - Salaries                      | 2,348,034.51 | 2,355,841.90 |  |
|   |         |          | 2XX Personal Services - Employee Benefits             | 7,653.51     | 8,184.13     |  |
|   |         |          | 3XX Purchased Professional and Technical Services     | 1,651.00     | 16,797.49    |  |
|   |         |          | 4XX Purchased Property Services                       | 3,227.50     | 5,151.00     |  |
|   |         |          | 5XX Other Purchased Services                          | 42,925.42    | 43,437.91    |  |
|   |         |          | 6XX Supplies and Materials                            | 48,198.25    | 65,565.69    |  |
|   |         |          | 7XX Property and Equipment Acquisition                | 2,161.00     | 3,300.88     |  |
|   |         |          | 810 Dues and Fees                                     | 8,621.00     | 10,896.50    |  |
|   |         |          | <b>25XX Support Services - Business</b>               |              |              |  |
|   |         |          | 1XX Personal Services - Salaries                      | 417,978.91   | 500,451.54   |  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01**

| PRC | Program | Function | Object  | 2015 Value   | 2016 Value   |
|-----|---------|----------|---|--------------|--------------|
|     |         |          | 2XX Personal Services - Employee Benefits               | 1,403.08     | 1,794.55     |
|     |         |          | 3XX Purchased Professional and Technical Services       | 8,054.58     | 8,926.07     |
|     |         |          | 4XX Purchased Property Services                         | 451.78       | 0.00         |
|     |         |          | 5XX Other Purchased Services                            | 275,880.51   | 324,441.85   |
|     |         |          | 6XX Supplies and Materials                              | 3,609.62     | 7,800.21     |
|     |         |          | 7XX Property and Equipment Acquisition                  | 20,653.27    | 1,932.00     |
|     |         |          | 810 Dues and Fees                                       | 622.90       | 1,372.75     |
|     |         |          | <b>26XX Operation and Maintenance of Plant Services</b> |              |              |
|     |         |          | 1XX Personal Services - Salaries                        | 1,999,982.79 | 2,060,784.05 |
|     |         |          | 2XX Personal Services - Employee Benefits               | 54,956.35    | 91,766.34    |
|     |         |          | 3XX Purchased Professional and Technical Services       | 30,503.87    | 35,637.00    |
|     |         |          | 4XX Purchased Property Services                         | 844,069.62   | 811,590.33   |
|     |         |          | 5XX Other Purchased Services                            | 22,184.21    | 24,691.11    |
|     |         |          | 6XX Supplies and Materials                              | 234,060.54   | 237,132.80   |
|     |         |          | 7XX Property and Equipment Acquisition                  | 22,322.00    | 0.00         |
|     |         |          | 810 Dues and Fees                                       | 2,901.25     | 4,082.00     |
|     |         |          | <b>210 Non-Federal Alternative Education</b>            |              |              |
|     |         |          | <b>1XXX Instruction</b>                                 |              |              |
|     |         |          | 1XX Personal Services - Salaries                        | 52,059.73    | 56,166.42    |
|     |         |          | 2XX Personal Services - Employee Benefits               | 150.20       | 174.75       |
|     |         |          | 6XX Supplies and Materials                              | 50,200.00    | 0.00         |
|     |         |          | <b>280 Special Education - Local and State</b>          |              |              |
|     |         |          | <b>1XXX Instruction</b>                                 |              |              |
|     |         |          | 1XX Personal Services - Salaries                        | 2,825,568.38 | 3,045,631.40 |
|     |         |          | 2XX Personal Services - Employee Benefits               | 8,073.18     | 9,463.74     |
|     |         |          | 3XX Purchased Professional and Technical Services       | 75.00        | 0.00         |
|     |         |          | 5XX Other Purchased Services                            | 1,146.29     | 2,465.15     |
|     |         |          | 6XX Supplies and Materials                              | 15,708.19    | 34,849.66    |
|     |         |          | 7XX Property and Equipment Acquisition                  | 22,425.00    | 0.00         |
|     |         |          | 810 Dues and Fees                                       | 19.95        | 0.00         |
|     |         |          | <b>21XX Support Services - Students</b>                 |              |              |
|     |         |          | 1XX Personal Services - Salaries                        | 1,223,478.53 | 1,565,126.78 |
|     |         |          | 2XX Personal Services - Employee Benefits               | 3,976.11     | 5,435.66     |
|     |         |          | 3XX Purchased Professional and Technical Services       | 0.00         | 4,345.00     |
|     |         |          | 5XX Other Purchased Services                            | 5,684.65     | 4,792.03     |
|     |         |          | 6XX Supplies and Materials                              | 4,493.19     | 4,234.12     |
|     |         |          | 7XX Property and Equipment Acquisition                  | 12,530.00    | 0.00         |
|     |         |          | <b>221X Improvement of Instruction Services</b>         |              |              |
|     |         |          | 6XX Supplies and Materials                              | 0.14         | 0.00         |
|     |         |          | <b>222X Educational Media Services</b>                  |              |              |
|     |         |          | 6XX Supplies and Materials                              | 0.00         | 26,359.92    |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01**

| PRC        | Program   | Function  | Object  | 2015 Value | 2016 Value |  |
|------------|---|---|---|------------|------------|--|
|            |   | <b>23XX Support Services - General Administration</b>   |   |            |            |  |
|            |   | 3XX   | Purchased Professional and Technical Services | 14,984.24  | 10,066.03  |  |
|            |   | <b>24XX Support Services - School Administration</b>    |   |            |            |  |
|            |   | 1XX   | Personal Services - Salaries                  | 147,605.05 | 152,396.50 |  |
|            |   | 2XX   | Personal Services - Employee Benefits         | 500.98     | 551.30     |  |
|            |   | 3XX   | Purchased Professional and Technical Services | 364.50     | 0.00       |  |
|            |   | 5XX   | Other Purchased Services                      | 4,849.86   | 4,747.85   |  |
|            |   | 6XX   | Supplies and Materials                        | 866.80     | 1,988.55   |  |
|            |   | 7XX   | Property and Equipment Acquisition            | 2,184.95   | 0.00       |  |
|            |   | 810   | Dues and Fees                                 | 0.00       | 54.00      |  |
|            |   | <b>26XX Operation and Maintenance of Plant Services</b> |   |            |            |  |
|            |   | 5XX   | Other Purchased Services                      | 744.22     | 706.47     |  |
| <b>360</b> | <b>State Gifted &amp; Talented Reimbursement</b>    |   |   |            |            |  |
|            |   | <b>1XXX Instruction</b>                                 |   |            |            |  |
|            |   | 1XX   | Personal Services - Salaries                  | 292,708.95 | 306,388.35 |  |
|            |   | 2XX   | Personal Services - Employee Benefits         | 967.34     | 1,074.07   |  |
|            |   | 3XX   | Purchased Professional and Technical Services | 3,105.00   | 479.20     |  |
|            |   | 4XX   | Purchased Property Services                   | 2,320.00   | 854.00     |  |
|            |   | 5XX   | Other Purchased Services                      | 9,267.63   | 5,284.87   |  |
|            |   | 6XX   | Supplies and Materials                        | 3,744.11   | 8,559.84   |  |
|            |   | 7XX   | Property and Equipment Acquisition            | 1,209.50   | 3,776.00   |  |
| <b>365</b> | <b>Indian Education for All - OTO &amp; Ongoing</b> |   |   |            |            |  |
|            |   | <b>1XXX Instruction</b>                                 |   |            |            |  |
|            |   | 1XX   | Personal Services - Salaries                  | 43,788.92  | 47,989.69  |  |
|            |   | 2XX   | Personal Services - Employee Benefits         | 121.13     | 143.58     |  |
|            |   | 3XX   | Purchased Professional and Technical Services | 1,092.46   | 201.26     |  |
|            |   | 5XX   | Other Purchased Services                      | 5,868.84   | 5,584.39   |  |
|            |   | 6XX   | Supplies and Materials                        | 927.97     | 760.99     |  |
|            |   | 810   | Dues and Fees                                 | 0.00       | 100.00     |  |
|            |   | <b>24XX Support Services - School Administration</b>    |   |            |            |  |
|            |   | 3XX   | Purchased Professional and Technical Services | 1,330.50   | 0.00       |  |
|            |   | 6XX   | Supplies and Materials                        | 79.98      | 0.00       |  |
| <b>710</b> | <b>School Sponsored Extracurricular Activities</b>  |   |   |            |            |  |
|            |   | <b>34XX Extracurricular - Activities</b>                |   |            |            |  |
|            |   | 1XX   | Personal Services - Salaries                  | 14,042.82  | 15,019.60  |  |
|            |   | 2XX   | Personal Services - Employee Benefits         | 52.83      | 60.23      |  |
|            |   | 3XX   | Purchased Professional and Technical Services | 475.00     | 792.50     |  |
|            |   | 4XX   | Purchased Property Services                   | 2,194.00   | 600.00     |  |
|            |   | 5XX   | Other Purchased Services                      | 3,434.80   | 4,125.47   |  |
|            |   | 6XX   | Supplies and Materials                        | 5,612.08   | 6,175.67   |  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |         |                            |   |  | Fund Code 01         |                      |
|--|---------|----------------------------|---|--|----------------------|----------------------|
| PRC  | Program | Function                   | Object                                    |  | 2015 Value           | 2016 Value           |
|  | 720     | School Sponsored Athletics |   |  |                      |                      |
|  |         | 35XX                       | Extracurricular - Athletics               |  |                      |                      |
|  |         |                            | 1XX Personal Services - Salaries          |  | 60,864.00            | 61,814.00            |
|  |         |                            | 2XX Personal Services - Employee Benefits |  | 229.34               | 247.73               |
|  |         |                            | 5XX Other Purchased Services              |  | 990.18               | 838.01               |
|  | 890     | Other Community Services   |   |  |                      |                      |
|  |         | 33XX                       | Community Services                        |  |                      |                      |
|  |         |                            | 1XX Personal Services - Salaries          |  | 35,628.50            | 3,222.37             |
|  |         |                            | 2XX Personal Services - Employee Benefits |  | 118.32               | 12.89                |
|  |         |                            | 5XX Other Purchased Services              |  | 1,640.94             | 1,181.49             |
|  |         |                            | 6XX Supplies and Materials                |  | 203.57               | 250.99               |
|  |         |                            | 810 Dues and Fees                         |  | 167.50               | 105.00               |
|  | 910     | Food Services              |   |  |                      |                      |
|  |         | 31XX                       | Food Services                             |  |                      |                      |
|  |         |                            | 1XX Personal Services - Salaries          |  | 47,648.61            | 48,092.07            |
|  |         |                            | 2XX Personal Services - Employee Benefits |  | 179.56               | 192.68               |
|  | 999     | Undistributed              |   |  |                      |                      |
|  |         | 61XX                       | Operating Transfers to Other Funds        |  |                      |                      |
|  |         |                            | 910 Operating Transfers to Other Funds    |  | 250,000.00           | 189,600.73           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |                            |   |  | <b>33,924,289.40</b> | <b>34,742,998.69</b> |

| Schedule Of Changes Worksheet  |           |            |                |            | Fund Code 01  |            |
|--|-----------|------------|----------------|------------|---------------|------------|
| Beginning Fund Balance   |           |            |                |            | 1,022,587.59  | (1)        |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |            |                |            | 34,603,282.61 | (2)        |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |            |                |            | 34,742,998.69 | (3)        |
| Increase/Decrease of Reserve for Inventories                                       |           |            |                |            |               |            |
|  | This Year | 0.00       | Less Last Year | 0.00       | (4a)          | 0.00       |
| Increase/Decrease of Reserve for Encumbrances                                      |           |            |                |            |               |            |
|  | This Year | 833,838.15 | Less Last Year | 305,970.26 | (4b)          | 527,867.89 |
|  |           |            |                |            | 527,867.89    | (4)        |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |            |                |            | 1,410,739.40  | (5)        |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10**

| PRC  | Revenue   | 2015 Value          | 2016 Value          |
|--|---|---------------------|---------------------|
| 1111   | District Levy - Real Property                   | 2,475,770.69        | 1,633,321.14        |
| 1112   | District Levy - Personal Property               | 53,284.14           | 1,623.53            |
| 1113   | District Levy - Heavy Motor Vehicles            | 4,586.96            | 0.00                |
| 1114   | District Levy - Pers Prop/Mobile Homes          | 11,056.39           | 21,793.50           |
| 1117   | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 251,420.47          | 28,929.53           |
| 1190   | Penalties and Interest on Taxes                 | 5,876.20            | 4,120.38            |
| 1420   | Trans Fees from Other Schl Dists Within State   | 35,048.49           | 41,314.93           |
| 1510   | Interest Earnings                               | 1,558.62            | 5,591.72            |
| 1900   | Other Revenue from Local Sources                | 17.76               | 2,413.12            |
| 2220   | County On-Schedule Trans Reimb                  | 437,472.58          | 406,822.26          |
| 3210   | State On-Schedule Trans Reimb                   | 435,196.00          | 404,545.68          |
| 3444   | State School Block Grant                        | 113,333.32          | 113,333.32          |
| 3446   | SB96 Block Grant Reimbursement                  | 21,204.37           | 0.00                |
| 6100   | Material Prior Period Revenue Adjustments       | 0.00                | 2,276.59            |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>3,845,825.99</b> | <b>2,666,085.70</b> |

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10**

| PRC  | Program | Function | Object  | 2015 Value          | 2016 Value          |
|--|---------|----------|---|---------------------|---------------------|
| <b>1XX Regular Education Programs - Elementary/Secondary</b>                               |         |          |   |                     |                     |
| <b>24XX Support Services - School Administration</b>                                       |         |          |   |                     |                     |
|  |         |          | 1XX Personal Services - Salaries                  | 64,417.42           | 63,972.18           |
|  |         |          | 2XX Personal Services - Employee Benefits         | 221.96              | 234.84              |
| <b>26XX Operation and Maintenance of Plant Services</b>                                    |         |          |   |                     |                     |
|  |         |          | 1XX Personal Services - Salaries                  | 0.00                | 5,215.05            |
|  |         |          | 2XX Personal Services - Employee Benefits         | 0.00                | 199.49              |
|  |         |          | 5XX Other Purchased Services                      | 18,493.30           | 19,270.31           |
| <b>27XX Student Transportation Services</b>  |         |          |   |                     |                     |
|  |         |          | 1XX Personal Services - Salaries                  | 232,592.87          | 287,919.39          |
|  |         |          | 2XX Personal Services - Employee Benefits         | 804.15              | 987.95              |
|  |         |          | 3XX Purchased Professional and Technical Services | 18,764.89           | 17,880.11           |
|  |         |          | 5XX Other Purchased Services                      | 1,608,001.08        | 1,487,266.70        |
|  |         |          | 6XX Supplies and Materials                        | 211,555.99          | 157,302.08          |
|  |         |          | 7XX Property and Equipment Acquisition            | 64,195.47           | 67,880.86           |
| <b>280 Special Education - Local and State</b>   |         |          |   |                     |                     |
| <b>27XX Student Transportation Services</b>  |         |          |   |                     |                     |
|  |         |          | 5XX Other Purchased Services                      | 707,038.18          | 671,255.88          |
|  |         |          | 6XX Supplies and Materials                        | 60,863.79           | 40,527.93           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |   | <b>2,986,949.10</b> | <b>2,819,912.77</b> |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0487-56537908

**25 Lewis & Clark County**

**0487 Helena Elem**

## Schedule Of Changes Worksheet

**Fund Code 10**

|  |           |                |           |      |  |                  |
|--|-----------|----------------|-----------|------|--|------------------|
| Beginning Fund Balance   |           |                |           |      |  | 1,633,480.71 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |                |           |      |  | 2,666,085.70 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |                |           |      |  | 2,819,912.77 (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |                |           |      |  |                  |
| This Year  | 0.00      | Less Last Year | 0.00      | (4a) |  | 0.00             |
| Increase/Decrease of Reserve for Encumbrances                                      |           |                |           |      |  |                  |
| This Year  | 66,075.85 | Less Last Year | 43,398.52 | (4b) |  | 22,677.33        |
|  |           |                |           |      |  | 22,677.33 (4)    |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |                |           |      |  | 1,502,330.97 (5) |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                       |  | Fund Code 12        |                     |
|--|---------------------------------------|--|---------------------|---------------------|
| PRC  | Revenue                               |  | 2015 Value          | 2016 Value          |
|  | 1510 Interest Earnings                |  | 67.83               | 3.46                |
|  | 1611 National School Lunch Program    |  | 727,768.55          | 662,683.04          |
|  | 1630 Catering Sales                   |  | 93,048.94           | 104,623.53          |
|  | 1900 Other Revenue from Local Sources |  | 12,875.74           | 984.24              |
|  | 3220 State Food Services Match        |  | 6,836.08            | 2,682.37            |
|  | 4550 Federal Child Nutrition          |  | 1,261,632.19        | 1,385,144.44        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       |  | <b>2,102,229.33</b> | <b>2,156,121.08</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |                   |                    |   | Fund Code 12        |                     |
|--|-------------------|--------------------|---|---------------------|---------------------|
| PRC  | Program           | Function           | Object  | 2015 Value          | 2016 Value          |
|  | 910 Food Services |                    |   |                     |                     |
|  |                   | 31XX Food Services |   |                     |                     |
|  |                   |                    | 1XX Personal Services - Salaries                  | 277.20              | 0.00                |
|  |                   |                    | 2XX Personal Services - Employee Benefits         | 12.86               | 0.00                |
|  |                   |                    | 3XX Purchased Professional and Technical Services | 15,098.38           | 9,325.77            |
|  |                   |                    | 5XX Other Purchased Services                      | 2,151,419.02        | 2,140,618.22        |
|  |                   |                    | 6XX Supplies and Materials                        | 24,074.31           | 8,523.69            |
|  |                   |                    | 7XX Property and Equipment Acquisition            | 10,571.78           | 0.00                |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |                   |                    |   | <b>2,201,453.55</b> | <b>2,158,467.68</b> |

| Schedule Of Changes Worksheet  |           |      |                |           | Fund Code 12     |
|--|-----------|------|----------------|-----------|------------------|
| Beginning Fund Balance   |           |      |                |           | -102,296.82 (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |           | 2,156,121.08 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |           | 2,158,467.68 (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |           |                  |
|  | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00             |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |           |                  |
|  | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00             |
|  |           |      |                |           | 0.00 (4)         |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |           | -104,643.42 (5)  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

| PRC  | Revenue   | 2015 Value      | 2016 Value       |
|--|---|-----------------|------------------|
| 1111   | District Levy - Real Property                   | 6,188.61        | 32,044.97        |
| 1112   | District Levy - Personal Property               | 0.00            | 3.88             |
| 1113   | District Levy - Heavy Motor Vehicles            | 8.02            | 0.00             |
| 1114   | District Levy - Pers Prop/Mobile Homes          | 127.47          | 237.47           |
| 1117   | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 2,102.05        | 550.80           |
| 1190   | Penalties and Interest on Taxes                 | 85.05           | 35.08            |
| 1510   | Interest Earnings                               | 38.21           | 17.33            |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>8,549.41</b> | <b>32,889.53</b> |

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

| PRC  | Program    | Function                                   | Object                                    | 2015 Value       | 2016 Value       |
|--|------------|--|---|------------------|------------------|
|  | <b>280</b> | <b>Special Education - Local and State</b> |   |                  |                  |
|  |            | <b>1XXX</b>                                | <b>Instruction</b>                        |                  |                  |
|  |            |  | 5XX Other Purchased Services              | 2,380.00         | 1,000.00         |
|  |            | <b>21XX</b>                                | <b>Support Services - Students</b>        |                  |                  |
|  |            |  | 1XX Personal Services - Salaries          | 38,169.08        | 42,436.70        |
|  |            |  | 2XX Personal Services - Employee Benefits | 126.12           | 140.36           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |            |  |   | <b>40,675.20</b> | <b>43,577.06</b> |

### Schedule Of Changes Worksheet Fund Code 13

|  |           |      |
|--|-----------|------|
| Beginning Fund Balance   | 9,568.22  | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 32,889.53 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 43,577.06 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4b) |
|  | 0.00      | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | -1,119.31 | (5)  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                     |  | Fund Code 14        |                     |
|--|-------------------------------------|--|---------------------|---------------------|
| PRC  | Revenue                             |  | 2015 Value          | 2016 Value          |
|  | 1510 Interest Earnings              |  | 1,915.22            | 5,307.68            |
|  | 2240 County Retirement Distribution |  | 4,948,718.36        | 4,542,095.07        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                     |  | <b>4,950,633.58</b> | <b>4,547,402.75</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |   |   | Fund Code 14 |              |
|---|--|---|---|--------------|--------------|
| PRC   | Program  | Function  | Object                                    | 2015 Value   | 2016 Value   |
|   | <b>1XX Regular Education Programs - Elementary/Secondary</b> |   |   |              |              |
|   |  | <b>1XXX Instruction</b>                                 |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 2,733,754.39 | 2,805,130.94 |
|   |  | <b>21XX Support Services - Students</b>                 |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 111,838.89   | 98,333.93    |
|   |  | <b>221X Improvement of Instruction Services</b>         |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 22,426.22    | 21,303.10    |
|   |  | <b>222X Educational Media Services</b>                  |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 163,460.41   | 148,049.25   |
|   |  | <b>23XX Support Services - General Administration</b>   |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 38,535.13    | 44,244.22    |
|   |  | <b>24XX Support Services - School Administration</b>    |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 363,245.35   | 336,621.64   |
|   |  | <b>25XX Support Services - Business</b>                 |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 74,831.96    | 84,013.83    |
|   |  | <b>26XX Operation and Maintenance of Plant Services</b> |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 303,127.32   | 268,136.24   |
|   |  | <b>27XX Student Transportation Services</b>             |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 35,021.75    | 45,535.78    |
|   | <b>210 Non-Federal Alternative Education</b>                 |   |   |              |              |
|   |  | <b>1XXX Instruction</b>                                 |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 7,838.69     | 28,724.49    |
|   | <b>280 Special Education - Local and State</b>               |   |   |              |              |
|   |  | <b>1XXX Instruction</b>                                 |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 425,448.72   | 385,910.04   |
|   |  | <b>21XX Support Services - Students</b>                 |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 189,967.57   | 254,968.56   |
|   |  | <b>24XX Support Services - School Administration</b>    |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 22,225.04    | 24,917.41    |
|   | <b>329 State Miscellaneous Grants</b>                        |   |   |              |              |
|   |  | <b>1XXX Instruction</b>                                 |   |              |              |
|   |  |   | 2XX Personal Services - Employee Benefits | 0.00         | 9.44         |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |   |  |   |                     | Fund Code 14        |  |
|--|---|--|---|---------------------|---------------------|--|
| PRC  | Program   | Function                                 | Object                                    | 2015 Value          | 2016 Value          |  |
|  | <b>360 State Gifted &amp; Talented Reimbursement</b>    |  |   |                     |                     |  |
|  |   | <b>1XXX Instruction</b>                  |   |                     |                     |  |
|  |   |  | 2XX Personal Services - Employee Benefits | 44,073.49           | 43,478.76           |  |
|  | <b>362 State Adult Basic &amp; Literacy Education</b>   |  |   |                     |                     |  |
|  |   | <b>1XXX Instruction</b>                  |   |                     |                     |  |
|  |   |  | 2XX Personal Services - Employee Benefits | 0.00                | 3,568.55            |  |
|  | <b>365 Indian Education for All - OTO &amp; Ongoing</b> |  |   |                     |                     |  |
|  |   | <b>1XXX Instruction</b>                  |   |                     |                     |  |
|  |   |  | 2XX Personal Services - Employee Benefits | 6,593.34            | 5,897.52            |  |
|  | <b>367 OTO Full-time Kindergarten Start-up</b>          |  |   |                     |                     |  |
|  |   | <b>1XXX Instruction</b>                  |   |                     |                     |  |
|  |   |  | 2XX Personal Services - Employee Benefits | 0.00                | 331.60              |  |
|  | <b>650 Adult Basic Education/GED Programs</b>           |  |   |                     |                     |  |
|  |   | <b>1XXX Instruction</b>                  |   |                     |                     |  |
|  |   |  | 2XX Personal Services - Employee Benefits | 38,575.54           | 22,060.43           |  |
|  | <b>710 School Sponsored Extracurricular Activities</b>  |  |   |                     |                     |  |
|  |   | <b>34XX Extracurricular - Activities</b> |   |                     |                     |  |
|  |   |  | 2XX Personal Services - Employee Benefits | 2,114.44            | 6,583.08            |  |
|  | <b>720 School Sponsored Athletics</b>                   |  |   |                     |                     |  |
|  |   | <b>35XX Extracurricular - Athletics</b>  |   |                     |                     |  |
|  |   |  | 2XX Personal Services - Employee Benefits | 9,164.35            | 9,370.20            |  |
|  | <b>890 Other Community Services</b>                     |  |   |                     |                     |  |
|  |   | <b>33XX Community Services</b>           |   |                     |                     |  |
|  |   |  | 2XX Personal Services - Employee Benefits | 5,364.62            | 5,232.82            |  |
|  | <b>910 Food Services</b>                                |  |   |                     |                     |  |
|  |   | <b>31XX Food Services</b>                |   |                     |                     |  |
|  |   |  | 2XX Personal Services - Employee Benefits | 7,216.24            | 7,879.98            |  |
|  | <b>920 Enterprise or Internal Service Programs</b>      |  |   |                     |                     |  |
|  |   | <b>32XX Enterprise Services</b>          |   |                     |                     |  |
|  |   |  | 2XX Personal Services - Employee Benefits | 113,799.84          | 112,503.67          |  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |  |   | <u>4,718,623.30</u> | <u>4,762,805.48</u> |  |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0487-56537908

**25 Lewis & Clark County**

**0487 Helena Elem**

## Schedule Of Changes Worksheet

**Fund Code 14**

|  |      |                |      |      |              |     |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance   |      |                |      |      | 1,604,304.93 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 4,547,402.75 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 4,762,805.48 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |              |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |              |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |     |
|  |      |                |      |      | 0.00         | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      | 1,388,902.20 | (5) |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: |  | Fund Code 15 |
|---|--|--------------|
| PRC   | Revenue  | 2016 Value   |
| <b>003</b>  | <b>Jobs for Montana Graduates</b>  |              |
|   | 3290 State - Other State Grants  | 1,397.57     |
| <b>014</b>  | <b>Battle of the Books</b>   |              |
|   | 1510 Interest Earnings   | 1.65         |
| <b>023</b>  | <b>MAC School Share</b>  |              |
|   | 1510 Interest Earnings   | 197.61       |
|   | 3357 Montana Administrative Claiming Reimbursement                       | 16,254.32    |
| <b>024</b>  | <b>AWARE Flow through</b>  |              |
|   | 3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) | 257,657.26   |
| <b>029</b>  | <b>CRA Summer Music</b>  |              |
|   | 1310 Individual Tuition  | 8,940.00     |
|   | 1510 Interest Earnings   | 7.30         |
| <b>032</b>  | <b>Broadwater AYP 2011</b>   |              |
|   | 4580 IDEA, Part D, State Program Improvement                             | 494.93       |
| <b>039</b>  | <b>Staples Recycling</b>   |              |
|   | 1510 Interest Earnings   | 14.47        |
| <b>042</b>  | <b>Four Georgians Accounts</b>   |              |
|   | 1510 Interest Earnings   | 71.57        |
|   | 1920 Contributions/Donations from Private Sources                        | 23,565.49    |
| <b>051</b>  | <b>CRA Accounts</b>  |              |
|   | 1510 Interest Earnings   | 8.40         |
|   | 1700 Student Extracurricular Activity Receipts                           | 1,058.36     |
|   | 1920 Contributions/Donations from Private Sources                        | 3,358.00     |
| <b>052</b>  | <b>HMS Accounts</b>  |              |
|   | 1510 Interest Earnings   | 24.51        |
|   | 1700 Student Extracurricular Activity Receipts                           | 1,769.24     |
|   | 1920 Contributions/Donations from Private Sources                        | 1,800.00     |
| <b>063</b>  | <b>FSLC Accounts</b>   |              |
|   | 1510 Interest Earnings   | 4.32         |
|   | 1920 Contributions/Donations from Private Sources                        | 624.37       |
| <b>064</b>  | <b>Intermountain Medicaid</b>  |              |
|   | 3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) | 1,289,081.47 |
| <b>072</b>  | <b>SaCC MOST at Jefferson</b>  |              |
|   | 4530 Adult Basic Education TANF  | 5,000.00     |
| <b>073</b>  | <b>SaCC MOST - Central</b>   |              |
|   | 4530 Adult Basic Education TANF  | 5,000.00     |
| <b>075</b>  | <b>SACC MOST - Rossiter</b>  |              |
|   | 4520 Carl Perkins (Federal Vo-Ed) - Competitive                          | 5,000.00     |



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|   |  |              |
|---|--|--------------|
| <b>076 SACC MOST - Kessler</b>  |  |              |
| 4530 Adult Basic Education TANF                                       |  | 5,000.00     |
| <b>100 Elementary Field Trips</b>                                     |  |              |
| 1510 Interest Earnings  |  | 1,257.44     |
| <b>104 4 G's 1 Class @ Time</b>                                       |  |              |
| 1510 Interest Earnings  |  | 0.40         |
| <b>112 Verizon iPhone resale</b>                                      |  |              |
| 1510 Interest Earnings  |  | 19.20        |
| 1920 Contributions/Donations from Private Sources                     |  | 600.00       |
| <b>118 Make Up School</b>   |  |              |
| 1510 Interest Earnings  |  | 10.73        |
| 1900 Other Revenue from Local Sources                                 |  | 90.00        |
| 1981 Summer School Fees   |  | 51,390.00    |
| <b>119 Summer School Enrichment</b>                                   |  |              |
| 1510 Interest Earnings  |  | 18.93        |
| 1981 Summer School Fees   |  | 5,325.00     |
| <b>124 MAC Student Services</b>                                       |  |              |
| 1510 Interest Earnings  |  | 2,007.57     |
| 3355 Medicaid - Miscellaneous   |  | 395,062.24   |
| 3357 Montana Administrative Claiming Reimbursement                    |  | 55,918.61    |
| <b>126 Aggregate Reim/Indirects</b>                                   |  |              |
| 1510 Interest Earnings  |  | 1,288.60     |
| 1900 Other Revenue from Local Sources                                 |  | 11,669.23    |
| 3357 Montana Administrative Claiming Reimbursement                    |  | 55,918.62    |
| 4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements     |  | 150,269.48   |
| <b>151 Share Our Strength_No Kin Hungry Breakfast Program</b>         |  |              |
| 1920 Contributions/Donations from Private Sources                     |  | 834.18       |
| <b>170 Warren Donation</b>  |  |              |
| 1510 Interest Earnings  |  | 14.10        |
| 1920 Contributions/Donations from Private Sources                     |  | 17,273.15    |
| <b>182 Darcy Memorial</b>   |  |              |
| 1510 Interest Earnings  |  | 3.06         |
| <b>265 Title II, Part A, Teacher/Principal Train/Recruit</b>          |  |              |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund |  | 33,359.00    |
| <b>301 Computer Training</b>  |  |              |
| 1510 Interest Earnings  |  | 126.04       |
| <b>302 G E D</b>  |  |              |
| 1510 Interest Earnings  |  | 156.76       |
| 1900 Other Revenue from Local Sources                                 |  | 3,647.00     |
| <b>303 Summer Pottery</b>   |  |              |
| 1510 Interest Earnings  |  | 6.43         |
| <b>315 Title I - Schoolwide</b>                                       |  |              |
| 4940 Schoolwide Program   |  | 60,117.00    |
| <b>316 Title I - Schoolwide</b>                                       |  |              |
| 4940 Schoolwide Program   |  | 1,277,981.00 |



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|  |           |
|--|-----------|
| <b>325 Title I, Part A, Improving Basic Programs</b> |           |
| 4200 Title I, Part A, Improving Basic Programs       | 61,164.00 |
| <b>333 Bryant Donations FY 12</b>                    |           |
| 1510 Interest Earnings                               | 6.32      |
| 1920 Contributions/Donations from Private Sources    | 873.82    |
| <b>334 Target AfterSchool Book Club</b>              |           |
| 1510 Interest Earnings                               | 1.12      |
| <b>337 Smart Schools Recycling Mini Grant</b>        |           |
| 3290 State - Other State Grants                      | 500.00    |
| <b>341 MT Cancer Control</b>                         |           |
| 1510 Interest Earnings                               | 2.28      |
| <b>342 Miller Donation Central</b>                   |           |
| 1510 Interest Earnings                               | 3.53      |
| 1920 Contributions/Donations from Private Sources    | 200.00    |
| <b>345 Public Lands Travel-Central</b>               |           |
| 1920 Contributions/Donations from Private Sources    | 500.00    |
| <b>351 2010 CRA Exxon Mobile</b>                     |           |
| 1510 Interest Earnings                               | 8.87      |
| <b>355 Hawthorne Donations</b>                       |           |
| 1510 Interest Earnings                               | 15.31     |
| 1920 Contributions/Donations from Private Sources    | 2,504.00  |
| <b>360 Broadwater Class Act</b>                      |           |
| 1510 Interest Earnings                               | 12.79     |
| <b>361 Broadwater Exxon Mobile</b>                   |           |
| 1510 Interest Earnings                               | 5.75      |
| 1920 Contributions/Donations from Private Sources    | 500.00    |
| <b>362 Adequate Yearly Progress</b>                  |           |
| 4650 Federal Miscellaneous Grants from OPI           | 2,536.43  |
| <b>364 Broadwater School Donations</b>               |           |
| 1510 Interest Earnings                               | 7.99      |
| 1920 Contributions/Donations from Private Sources    | 2,000.00  |
| <b>376 Miller Donation Jefferson</b>                 |           |
| 1510 Interest Earnings                               | 5.57      |
| 1920 Contributions/Donations from Private Sources    | 1,550.00  |
| <b>377 MT State Fund ACE</b>                         |           |
| 1920 Contributions/Donations from Private Sources    | 2,000.00  |
| <b>385 Karen Cox Memorial -Stout-4G's</b>            |           |
| 1920 Contributions/Donations from Private Sources    | 500.00    |
| <b>400 Rossiter Student Activities</b>               |           |
| 1510 Interest Earnings                               | 35.31     |
| 1920 Contributions/Donations from Private Sources    | 20,836.49 |
| <b>403 Karen Cox Memorial-Thompson-Rossiter</b>      |           |
| 1920 Contributions/Donations from Private Sources    | 500.00    |
| <b>406 OPI/Intermountain Tuition</b>                 |           |
| 3610 Services for Significant Needs Students         | 6,660.05  |



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|  |  |              |
|--|--|--------------|
| <b>408 Gifted and Talented</b>                               |  |              |
| 3600 State Gifted & Talented Reimbursement                   |  | 6,585.00     |
| <b>413 Smith School Donations</b>                            |  |              |
| 1510 Interest Earnings                                       |  | 10.03        |
| 1920 Contributions/Donations from Private Sources            |  | 2,950.00     |
| <b>420 Donations Gifted and Talented</b>                     |  |              |
| 1510 Interest Earnings                                       |  | 26.95        |
| 1920 Contributions/Donations from Private Sources            |  | 8,408.47     |
| <b>430 Jim Darcy Donations</b>                               |  |              |
| 1510 Interest Earnings                                       |  | 23.83        |
| 1920 Contributions/Donations from Private Sources            |  | 28,078.00    |
| <b>441 Smart School Recycling Mini</b>                       |  |              |
| 3290 State - Other State Grants                              |  | 500.00       |
| <b>451 Kessler Donations</b>                                 |  |              |
| 1510 Interest Earnings                                       |  | 4.55         |
| 1920 Contributions/Donations from Private Sources            |  | 8,863.43     |
| <b>460 SDPD Assitive Tech</b>                                |  |              |
| 4560 IDEA, Part B, Children with Disabilities                |  | 4,386.17     |
| <b>508 Title VII, Indian Education</b>                       |  |              |
| 4130 Title VII Indian Education                              |  | 71,827.00    |
| <b>512 Project Unify Special Olympics CRA</b>                |  |              |
| 4700 Federal Miscellaneous Grants from other State Agencies  |  | 1,619.77     |
| <b>515 Mitchell Donations</b>                                |  |              |
| 1510 Interest Earnings                                       |  | 2.06         |
| <b>517 Smart School Recycling Mini</b>                       |  |              |
| 3290 State - Other State Grants                              |  | 500.00       |
| <b>562 Adult Basic Ed - State</b>                            |  |              |
| 3620 State Adult Basic & Literacy Education                  |  | 26,594.00    |
| <b>563 Adult Basic Ed - Federal</b>                          |  |              |
| 4540 Adult Basic & Literacy Education (ABLE)                 |  | 45,648.00    |
| <b>575 Title X, Part C, Ed of Homeless Children</b>          |  |              |
| 4380 Title X, Part C, Education of Homeless Children & Youth |  | 6,050.00     |
| <b>576 Title X, Part C, Ed of Homeless Children</b>          |  |              |
| 4380 Title X, Part C, Education of Homeless Children & Youth |  | 733.00       |
| <b>712 Northrop Grumman Broadwater SACC</b>                  |  |              |
| 1920 Contributions/Donations from Private Sources            |  | 500.00       |
| <b>771 Maintenance Accounts</b>                              |  |              |
| 1900 Other Revenue from Local Sources                        |  | 64.83        |
| <b>773 IDEA Part B</b>                                       |  |              |
| 4560 IDEA, Part B, Children with Disabilities                |  | 1,547,165.00 |
| <b>793 IDEA Preschool</b>                                    |  |              |
| 4570 IDEA Preschool  |  | 44,312.00    |
| <b>850 Work Comp MSGIA Closeout FY16</b>                     |  |              |
| 1900 Other Revenue from Local Sources                        |  | 32,338.51    |



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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 5,690,814.84

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

| PRC | Program                                 | Function  | Object  | 2015 Value | 2016 Value |
|-----|---|---|---|------------|------------|
| 001 | State OTO FullTime Kindergarten Startup |   |   |            |            |
|     | 367                                     | OTO Full-time Kindergarten Start-up               |   |            |            |
|     |   | 1XXX  | Instruction                                       |            |            |
|     |   |   | 1XX Personal Services - Salaries                  |            | 2,215.43   |
|     |   |   | 2XX Personal Services - Employee Benefits         |            | 8.86       |
|     |   |   | 5XX Other Purchased Services                      |            | 104.88     |
|     |   |   | <b>001 Subtotal</b>                               |            | 2,329.17   |
| 003 | Jobs for Montana Graduates              |   |   |            |            |
|     | 329                                     | State Miscellaneous Grants                        |   |            |            |
|     |   | 1XXX  | Instruction                                       |            |            |
|     |   |   | 1XX Personal Services - Salaries                  |            | 50.00      |
|     |   |   | 2XX Personal Services - Employee Benefits         |            | 0.21       |
|     |   |   | 6XX Supplies and Materials                        |            | 1,347.36   |
|     |   |   | <b>003 Subtotal</b>                               |            | 1,397.57   |
| 023 | MAC School Share                        |   |   |            |            |
|     | 1XX                                     | Regular Education Programs - Elementary/Secondary |   |            |            |
|     |   | 1XXX  | Instruction                                       |            |            |
|     |   |   | 6XX Supplies and Materials                        |            | 1,331.25   |
|     |   | 222X  | Educational Media Services                        |            |            |
|     |   |   | 6XX Supplies and Materials                        |            | 3,932.50   |
|     |   |   | <b>023 Subtotal</b>                               |            | 5,263.75   |
| 024 | AWARE Flow through                      |   |   |            |            |
|     | 1XX                                     | Regular Education Programs - Elementary/Secondary |   |            |            |
|     |   | 21XX  | Support Services - Students                       |            |            |
|     |   |   | 3XX Purchased Professional and Technical Services |            | 257,657.26 |
|     |   |   | <b>024 Subtotal</b>                               |            | 257,657.26 |
| 029 | CRA Summer Music                        |   |   |            |            |
|     | 1XX                                     | Regular Education Programs - Elementary/Secondary |   |            |            |
|     |   | 1XXX  | Instruction                                       |            |            |
|     |   |   | 1XX Personal Services - Salaries                  |            | 4,335.00   |
|     |   |   | 2XX Personal Services - Employee Benefits         |            | 17.36      |
|     |   |   | 6XX Supplies and Materials                        |            | 1,251.80   |
|     |   |   | <b>029 Subtotal</b>                               |            | 5,604.16   |
| 032 | Broadwater AYP 2011                     |   |   |            |            |
|     | 465                                     | Federal Miscellaneous Grants from OPI             |   |            |            |
|     |   | 1XXX  | Instruction                                       |            |            |
|     |   |   | 6XX Supplies and Materials                        |            | 494.93     |
|     |   |   | <b>032 Subtotal</b>                               |            | 494.93     |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |          |   |  | Fund Code 15 |                     |  |
|---|---|----------|---|--|--------------|---------------------|--|
| PRC   | Program   | Function | Object  |  | 2015 Value   | 2016 Value          |  |
| 042   | Four Georgians Accounts                               |          |   |  |              |                     |  |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |  |              |                     |  |
|   | 1XXX Instruction                                      |          |   |  |              |                     |  |
|   |   |          | 5XX Other Purchased Services                      |  |              | 360.00              |  |
|   |   |          | 6XX Supplies and Materials                        |  |              | 2,966.34            |  |
|   |   |          | 7XX Property and Equipment Acquisition            |  |              | 41,182.00           |  |
|   |   |          | <b>042 Subtotal</b>                               |  |              | <u>44,508.34</u>    |  |
| 051   | CRA Accounts  |          |   |  |              |                     |  |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |  |              |                     |  |
|   | 1XXX Instruction                                      |          |   |  |              |                     |  |
|   |   |          | 6XX Supplies and Materials                        |  |              | 3,213.07            |  |
|   |   |          | 7XX Property and Equipment Acquisition            |  |              | 479.00              |  |
|   | 24XX Support Services - School Administration         |          |   |  |              |                     |  |
|   |   |          | 6XX Supplies and Materials                        |  |              | 50.00               |  |
|   |   |          | <b>051 Subtotal</b>                               |  |              | <u>3,742.07</u>     |  |
| 052   | HMS Accounts  |          |   |  |              |                     |  |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |  |              |                     |  |
|   | 1XXX Instruction                                      |          |   |  |              |                     |  |
|   |   |          | 5XX Other Purchased Services                      |  |              | 1,500.00            |  |
|   |   |          | 6XX Supplies and Materials                        |  |              | 1,344.82            |  |
|   |   |          | <b>052 Subtotal</b>                               |  |              | <u>2,844.82</u>     |  |
| 063   | FSLC Accounts   |          |   |  |              |                     |  |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |  |              |                     |  |
|   | 1XXX Instruction                                      |          |   |  |              |                     |  |
|   |   |          | 6XX Supplies and Materials                        |  |              | 1,275.00            |  |
|   |   |          | <b>063 Subtotal</b>                               |  |              | <u>1,275.00</u>     |  |
| 064   | Intermountain Medicaid                                |          |   |  |              |                     |  |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |  |              |                     |  |
|   | 21XX Support Services - Students                      |          |   |  |              |                     |  |
|   |   |          | 3XX Purchased Professional and Technical Services |  |              | 1,289,081.47        |  |
|   |   |          | <b>064 Subtotal</b>                               |  |              | <u>1,289,081.47</u> |  |
| 072   | SaCC MOST at Jefferson                                |          |   |  |              |                     |  |
|   | 453 Adult Basic Education TANF                        |          |   |  |              |                     |  |
|   | 1XXX Instruction                                      |          |   |  |              |                     |  |
|   |   |          | 3XX Purchased Professional and Technical Services |  |              | 764.00              |  |
|   |   |          | 5XX Other Purchased Services                      |  |              | 875.68              |  |
|   |   |          | 6XX Supplies and Materials                        |  |              | 2,065.32            |  |
|   |   |          | 7XX Property and Equipment Acquisition            |  |              | 1,295.00            |  |
|   |   |          | <b>072 Subtotal</b>                               |  |              | <u>5,000.00</u>     |  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

| PRC | Program                | Function  | Object  | 2015 Value | 2016 Value       |
|-----|------------------------|---|---|------------|------------------|
| 073 | SaCC MOST - Central    |   |   |            |                  |
|     | 453                    | Adult Basic Education TANF                        |   |            |                  |
|     |                        | 1XXX  | Instruction                                       |            |                  |
|     |                        |   | 3XX Purchased Professional and Technical Services |            | 1,036.81         |
|     |                        |   | 5XX Other Purchased Services                      |            | 795.72           |
|     |                        |   | 6XX Supplies and Materials                        |            | 3,167.47         |
|     |                        |   | <b>073 Subtotal</b>                               |            | <b>5,000.00</b>  |
| 075 | SACC MOST - Rossiter   |   |   |            |                  |
|     | 453                    | Adult Basic Education TANF                        |   |            |                  |
|     |                        | 1XXX  | Instruction                                       |            |                  |
|     |                        |   | 3XX Purchased Professional and Technical Services |            | 1,960.00         |
|     |                        |   | 5XX Other Purchased Services                      |            | 33.61            |
|     |                        |   | 6XX Supplies and Materials                        |            | 1,452.39         |
|     |                        |   | 7XX Property and Equipment Acquisition            |            | 1,554.00         |
|     |                        |   | <b>075 Subtotal</b>                               |            | <b>5,000.00</b>  |
| 076 | SACC MOST - Kessler    |   |   |            |                  |
|     | 453                    | Adult Basic Education TANF                        |   |            |                  |
|     |                        | 1XXX  | Instruction                                       |            |                  |
|     |                        |   | 3XX Purchased Professional and Technical Services |            | 1,550.00         |
|     |                        |   | 6XX Supplies and Materials                        |            | 2,515.00         |
|     |                        |   | 7XX Property and Equipment Acquisition            |            | 935.00           |
|     |                        |   | <b>076 Subtotal</b>                               |            | <b>5,000.00</b>  |
| 100 | Elementary Field Trips |   |   |            |                  |
|     | 1XX                    | Regular Education Programs - Elementary/Secondary |   |            |                  |
|     |                        | 1XXX  | Instruction                                       |            |                  |
|     |                        |   | 5XX Other Purchased Services                      |            | 44,933.46        |
|     | 360                    | State Gifted & Talented Reimbursement             |   |            |                  |
|     |                        | 1XXX  | Instruction                                       |            |                  |
|     |                        |   | 5XX Other Purchased Services                      |            | 751.77           |
|     | 920                    | Enterprise or Internal Service Programs           |   |            |                  |
|     |                        | 32XX  | Enterprise Services                               |            |                  |
|     |                        |   | 5XX Other Purchased Services                      |            | 2,754.00         |
|     |                        |   | <b>100 Subtotal</b>                               |            | <b>48,439.23</b> |
| 104 | 4 G's 1 Class @ Time   |   |   |            |                  |
|     | 1XX                    | Regular Education Programs - Elementary/Secondary |   |            |                  |
|     |                        | 1XXX  | Instruction                                       |            |                  |
|     |                        |   | 6XX Supplies and Materials                        |            | 412.25           |
|     |                        |   | <b>104 Subtotal</b>                               |            | <b>412.25</b>    |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

| PRC | Program                  | Function  | Object  | 2015 Value | 2016 Value       |
|-----|--------------------------|---|---|------------|------------------|
| 118 | Make Up School           |   |   |            |                  |
|     | 180                      | Summer School                                     |   |            |                  |
|     |                          | 1XXX  | Instruction                                       |            |                  |
|     |                          |   | 1XX Personal Services - Salaries                  |            | 18,500.00        |
|     |                          |   | 2XX Personal Services - Employee Benefits         |            | 74.13            |
|     |                          |   | 5XX Other Purchased Services                      |            | 3.26             |
|     |                          |   | 8XX Other Expenditures                            |            | 742.64           |
|     |                          |   | <b>118 Subtotal</b>                               |            | <b>19,320.03</b> |
| 119 | Summer School Enrichment |   |   |            |                  |
|     | 180                      | Summer School                                     |   |            |                  |
|     |                          | 1XXX  | Instruction                                       |            |                  |
|     |                          |   | 1XX Personal Services - Salaries                  |            | 5,605.00         |
|     |                          |   | 2XX Personal Services - Employee Benefits         |            | 22.46            |
|     |                          |   | <b>119 Subtotal</b>                               |            | <b>5,627.46</b>  |
| 124 | MAC Student Services     |   |   |            |                  |
|     | 1XX                      | Regular Education Programs - Elementary/Secondary |   |            |                  |
|     |                          | 21XX  | Support Services - Students                       |            |                  |
|     |                          |   | 1XX Personal Services - Salaries                  |            | 148,511.14       |
|     |                          |   | 2XX Personal Services - Employee Benefits         |            | 504.39           |
|     |                          | 23XX  | Support Services - General Administration         |            |                  |
|     |                          |   | 3XX Purchased Professional and Technical Services |            | 5,000.00         |
|     |                          | 25XX  | Support Services - Business                       |            |                  |
|     |                          |   | 5XX Other Purchased Services                      |            | 25,000.00        |
|     | 210                      | Non-Federal Alternative Education                 |   |            |                  |
|     |                          | 1XXX  | Instruction                                       |            |                  |
|     |                          |   | 1XX Personal Services - Salaries                  |            | 51,887.96        |
|     |                          |   | 2XX Personal Services - Employee Benefits         |            | 193.64           |
|     | 280                      | Special Education - Local and State               |   |            |                  |
|     |                          | 1XXX  | Instruction                                       |            |                  |
|     |                          |   | 1XX Personal Services - Salaries                  |            | 6,038.85         |
|     |                          |   | 2XX Personal Services - Employee Benefits         |            | 28.21            |
|     |                          | 21XX  | Support Services - Students                       |            |                  |
|     |                          |   | 1XX Personal Services - Salaries                  |            | 202,455.21       |
|     |                          |   | 2XX Personal Services - Employee Benefits         |            | 681.87           |
|     |                          |   | 3XX Purchased Professional and Technical Services |            | 2,305.00         |
|     |                          |   | 5XX Other Purchased Services                      |            | 17.45            |
|     |                          |   | 6XX Supplies and Materials                        |            | 6,404.74         |
|     |                          |   | 7XX Property and Equipment Acquisition            |            | 831.00           |
|     |                          |   | 810 Dues and Fees                                 |            | 1,860.00         |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

| PRC        | Program  | Function   | Object  | 2015 Value | 2016 Value        |  |
|------------|--|--|---|------------|-------------------|--|
|            |  | <b>24XX Support Services - School Administration</b> |   |            |                   |  |
|            |  | 1XX  | Personal Services - Salaries                  |            | 12,317.19         |  |
|            |  | 2XX  | Personal Services - Employee Benefits         |            | 63.42             |  |
|            |  | 3XX  | Purchased Professional and Technical Services |            | 88,759.68         |  |
|            |  | 5XX  | Other Purchased Services                      |            | 1,587.15          |  |
|            |  | 6XX  | Supplies and Materials                        |            | 5,633.39          |  |
|            |  | 8XX  | Other Expenditures                            |            | 10.00             |  |
|            |  |  | <b>124 Subtotal</b>                           |            | <u>560,090.29</u> |  |
| <b>126</b> | <b>Aggregate Reim/Indirects</b>                              |  |   |            |                   |  |
|            | <b>1XX Regular Education Programs - Elementary/Secondary</b> |  |   |            |                   |  |
|            | <b>23XX Support Services - General Administration</b>        |  |   |            |                   |  |
|            |  | 3XX  | Purchased Professional and Technical Services |            | 10,283.71         |  |
|            |  | 5XX  | Other Purchased Services                      |            | 1,074.20          |  |
|            |  | 6XX  | Supplies and Materials                        |            | 23,569.80         |  |
|            | <b>25XX Support Services - Business</b>                      |  |   |            |                   |  |
|            |  | 1XX  | Personal Services - Salaries                  |            | 18,231.13         |  |
|            |  | 2XX  | Personal Services - Employee Benefits         |            | 63.81             |  |
|            |  | 3XX  | Purchased Professional and Technical Services |            | 89,039.07         |  |
|            |  | 5XX  | Other Purchased Services                      |            | 135.00            |  |
|            |  | 6XX  | Supplies and Materials                        |            | 8,673.15          |  |
|            |  | 7XX  | Property and Equipment Acquisition            |            | 1,712.00          |  |
|            |  |  | <b>126 Subtotal</b>                           |            | <u>152,781.87</u> |  |
| <b>151</b> | <b>Share Our Strength_No Kin Hungry Breakfast Program</b>    |  |   |            |                   |  |
|            | <b>910 Food Services</b>                                     |  |   |            |                   |  |
|            | <b>31XX Food Services</b>                                    |  |   |            |                   |  |
|            |  | 6XX  | Supplies and Materials                        |            | 834.18            |  |
|            |  |  | <b>151 Subtotal</b>                           |            | <u>834.18</u>     |  |
| <b>170</b> | <b>Warren Donation</b>                                       |  |   |            |                   |  |
|            | <b>1XX Regular Education Programs - Elementary/Secondary</b> |  |   |            |                   |  |
|            | <b>1XXX Instruction</b>                                      |  |   |            |                   |  |
|            |  | 6XX  | Supplies and Materials                        |            | 1,901.38          |  |
|            |  | 7XX  | Property and Equipment Acquisition            |            | 15,270.00         |  |
|            |  |  | <b>170 Subtotal</b>                           |            | <u>17,171.38</u>  |  |
| <b>175</b> | <b>Central Help for Kids</b>                                 |  |   |            |                   |  |
|            | <b>1XX Regular Education Programs - Elementary/Secondary</b> |  |   |            |                   |  |
|            | <b>1XXX Instruction</b>                                      |  |   |            |                   |  |
|            |  | 6XX  | Supplies and Materials                        |            | 26.66             |  |
|            |  |  | <b>175 Subtotal</b>                           |            | <u>26.66</u>      |  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

| PRC | Program  | Function | Object  | 2015 Value | 2016 Value       |
|-----|--|----------|---|------------|------------------|
| 265 | Title II, Part A, Teacher/Principal Train/Recruit                    |          |   |            |                  |
|     | 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund |          |   |            |                  |
|     | 1XXX Instruction   |          |   |            |                  |
|     |  | 1XX      | Personal Services - Salaries                  |            | 27,927.38        |
|     |  | 2XX      | Personal Services - Employee Benefits         |            | 3,944.28         |
|     | 62XX Resources Transferred to Other School Districts or Cooperatives |          |   |            |                  |
|     |  | 940      | Indirect Costs                                |            | 1,487.34         |
|     |  |          | <b>265 Subtotal</b>                           |            | <u>33,359.00</u> |
| 301 | Computer Training  |          |   |            |                  |
|     | 650 Adult Basic Education/GED Programs                               |          |   |            |                  |
|     | 1XXX Instruction   |          |   |            |                  |
|     |  | 6XX      | Supplies and Materials                        |            | 6,760.00         |
|     |  |          | <b>301 Subtotal</b>                           |            | <u>6,760.00</u>  |
| 302 | G E D  |          |   |            |                  |
|     | 650 Adult Basic Education/GED Programs                               |          |   |            |                  |
|     | 1XXX Instruction   |          |   |            |                  |
|     |  | 3XX      | Purchased Professional and Technical Services |            | 437.20           |
|     |  | 5XX      | Other Purchased Services                      |            | 244.70           |
|     |  | 6XX      | Supplies and Materials                        |            | 5.04             |
|     |  | 7XX      | Property and Equipment Acquisition            |            | 7,080.00         |
|     |  |          | <b>302 Subtotal</b>                           |            | <u>7,766.94</u>  |
| 315 | Title I - Schoolwide   |          |   |            |                  |
|     | 494 Schoolwide Program   |          |   |            |                  |
|     | 1XXX Instruction   |          |   |            |                  |
|     |  | 1XX      | Personal Services - Salaries                  |            | 42,739.10        |
|     |  | 2XX      | Personal Services - Employee Benefits         |            | 6,169.48         |
|     | 21XX Support Services - Students                                     |          |   |            |                  |
|     |  | 1XX      | Personal Services - Salaries                  |            | 7,378.12         |
|     |  | 2XX      | Personal Services - Employee Benefits         |            | 1,153.32         |
|     | 62XX Resources Transferred to Other School Districts or Cooperatives |          |   |            |                  |
|     |  | 940      | Indirect Costs                                |            | 2,676.98         |
|     |  |          | <b>315 Subtotal</b>                           |            | <u>60,117.00</u> |
| 316 | Title I - Schoolwide   |          |   |            |                  |
|     | 494 Schoolwide Program   |          |   |            |                  |
|     | 1XXX Instruction   |          |   |            |                  |
|     |  | 1XX      | Personal Services - Salaries                  |            | 879,708.79       |
|     |  | 2XX      | Personal Services - Employee Benefits         |            | 126,435.67       |
|     |  | 5XX      | Other Purchased Services                      |            | 459.10           |
|     | 21XX Support Services - Students                                     |          |   |            |                  |
|     |  | 1XX      | Personal Services - Salaries                  |            | 88,006.74        |
|     |  | 2XX      | Personal Services - Employee Benefits         |            | 14,036.49        |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |   |   |            | Fund Code 15        |
|---|--|---|---|------------|---------------------|
| PRC   | Program  | Function                                | Object  | 2015 Value | 2016 Value          |
|   |  |   | 3XX Purchased Professional and Technical Services                           |            | 78,524.99           |
|   |  |   | 4XX Purchased Property Services   |            | 1,044.50            |
|   |  |   | 5XX Other Purchased Services  |            | 16,834.45           |
|   |  |   | 6XX Supplies and Materials  |            | 4,838.71            |
|   |  |   | 810 Dues and Fees   |            | 375.00              |
|   |  |   | 8XX Other Expenditures  |            | 7,325.09            |
|   |  |   | <b>62XX Resources Transferred to Other School Districts or Cooperatives</b> |            |                     |
|   |  |   | 940 Indirect Costs  |            | 60,391.47           |
|   |  |   | <b>316 Subtotal</b>   |            | <u>1,277,981.00</u> |
| <b>325</b>  | <b>Title I, Part A, Improving Basic Programs</b>             |   |   |            |                     |
|   | <b>420 Title I, Part A, Improving Basic Programs</b>         |   |   |            |                     |
|   |  | <b>1XXX Instruction</b>                 |   |            |                     |
|   |  |   | 1XX Personal Services - Salaries  |            | 9,341.46            |
|   |  |   | 2XX Personal Services - Employee Benefits                                   |            | 1,340.47            |
|   |  | <b>21XX Support Services - Students</b> |   |            |                     |
|   |  |   | 1XX Personal Services - Salaries  |            | 7,750.00            |
|   |  |   | 2XX Personal Services - Employee Benefits                                   |            | 1,297.26            |
|   |  |   | 3XX Purchased Professional and Technical Services                           |            | 6,277.23            |
|   |  |   | 4XX Purchased Property Services   |            | 701.25              |
|   |  |   | 5XX Other Purchased Services  |            | 24,779.63           |
|   |  |   | 6XX Supplies and Materials  |            | 6,544.76            |
|   |  |   | 8XX Other Expenditures  |            | 412.17              |
|   |  |   | <b>62XX Resources Transferred to Other School Districts or Cooperatives</b> |            |                     |
|   |  |   | 940 Indirect Costs  |            | 2,719.77            |
|   |  |   | <b>325 Subtotal</b>   |            | <u>61,164.00</u>    |
| <b>333</b>  | <b>Bryant Donations FY 12</b>                                |   |   |            |                     |
|   | <b>1XX Regular Education Programs - Elementary/Secondary</b> |   |   |            |                     |
|   |  | <b>1XXX Instruction</b>                 |   |            |                     |
|   |  |   | 6XX Supplies and Materials  |            | 55.14               |
|   |  |   | <b>333 Subtotal</b>   |            | <u>55.14</u>        |
| <b>337</b>  | <b>Smart Schools Recycling Mini Grant</b>                    |   |   |            |                     |
|   | <b>329 State Miscellaneous Grants</b>                        |   |   |            |                     |
|   |  | <b>1XXX Instruction</b>                 |   |            |                     |
|   |  |   | 3XX Purchased Professional and Technical Services                           |            | 450.00              |
|   |  |   | <b>337 Subtotal</b>   |            | <u>450.00</u>       |
| <b>344</b>  | <b>Big Picture Science</b>                                   |   |   |            |                     |
|   | <b>1XX Regular Education Programs - Elementary/Secondary</b> |   |   |            |                     |
|   |  | <b>1XXX Instruction</b>                 |   |            |                     |
|   |  |   | 6XX Supplies and Materials  |            | 1,000.00            |
|   |  |   | <b>344 Subtotal</b>   |            | <u>1,000.00</u>     |



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0487 Helena Elem

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |   |          |   | Fund Code 15 |                 |
|---|---|----------|---|--------------|-----------------|
| PRC   | Program   | Function | Object  | 2015 Value   | 2016 Value      |
| 345   | Public Lands Travel-Central                           |          |   |              |                 |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |              |                 |
|   | 1XXX Instruction                                      |          |   |              |                 |
|   |   |          | 5XX Other Purchased Services                      |              | 310.95          |
|   |   |          | <b>345 Subtotal</b>                               |              | <u>310.95</u>   |
| 355   | Hawthorne Donations                                   |          |   |              |                 |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |              |                 |
|   | 1XXX Instruction                                      |          |   |              |                 |
|   |   |          | 3XX Purchased Professional and Technical Services |              | 352.50          |
|   |   |          | 6XX Supplies and Materials                        |              | 3,606.30        |
|   |   |          | <b>355 Subtotal</b>                               |              | <u>3,958.80</u> |
| 361   | Broadwater Exxon Mobile                               |          |   |              |                 |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |              |                 |
|   | 1XXX Instruction                                      |          |   |              |                 |
|   |   |          | 6XX Supplies and Materials                        |              | 612.97          |
|   |   |          | <b>361 Subtotal</b>                               |              | <u>612.97</u>   |
| 362   | Adequate Yearly Progress                              |          |   |              |                 |
|   | 465 Federal Miscellaneous Grants from OPI             |          |   |              |                 |
|   | 1XXX Instruction                                      |          |   |              |                 |
|   |   |          | 1XX Personal Services - Salaries                  |              | 85.00           |
|   |   |          | 2XX Personal Services - Employee Benefits         |              | 14.38           |
|   |   |          | 6XX Supplies and Materials                        |              | 555.41          |
|   |   |          | <b>362 Subtotal</b>                               |              | <u>654.79</u>   |
| 364   | Broadwater School Donations                           |          |   |              |                 |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |              |                 |
|   | 1XXX Instruction                                      |          |   |              |                 |
|   |   |          | 6XX Supplies and Materials                        |              | 4,224.70        |
|   |   |          | <b>364 Subtotal</b>                               |              | <u>4,224.70</u> |
| 376   | Miller Donation Jefferson                             |          |   |              |                 |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |              |                 |
|   | 1XXX Instruction                                      |          |   |              |                 |
|   |   |          | 6XX Supplies and Materials                        |              | 1,058.57        |
|   |   |          | <b>376 Subtotal</b>                               |              | <u>1,058.57</u> |
| 377   | MT State Fund ACE                                     |          |   |              |                 |
|   | 1XX Regular Education Programs - Elementary/Secondary |          |   |              |                 |
|   | 1XXX Instruction                                      |          |   |              |                 |
|   |   |          | 6XX Supplies and Materials                        |              | 2,000.00        |
|   |   |          | <b>377 Subtotal</b>                               |              | <u>2,000.00</u> |



# Trustees' Financial Summary

FY2015-16

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25 Lewis & Clark County

0487 Helena Elem

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |          |   | Fund Code 15 |                  |
|---|--|----------|---|--------------|------------------|
| PRC   | Program  | Function | Object  | 2015 Value   | 2016 Value       |
| 385   | Karen Cox Memorial -Stout-4G's                                       |          |   |              |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary                |          |   |              |                  |
|   | 1XXX Instruction   |          |   |              |                  |
|   |  |          | 6XX Supplies and Materials                        |              | 500.00           |
|   |  |          | <b>385 Subtotal</b>                               |              | <u>500.00</u>    |
| 400   | Rossiter Student Activities  |          |   |              |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary                |          |   |              |                  |
|   | 1XXX Instruction   |          |   |              |                  |
|   |  |          | 1XX Personal Services - Salaries                  |              | 800.00           |
|   |  |          | 2XX Personal Services - Employee Benefits         |              | 3.21             |
|   |  |          | 6XX Supplies and Materials                        |              | 13,742.96        |
|   |  |          | <b>400 Subtotal</b>                               |              | <u>14,546.17</u> |
| 403   | Karen Cox Memorial-Thompson-Rossiter                                 |          |   |              |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary                |          |   |              |                  |
|   | 1XXX Instruction   |          |   |              |                  |
|   |  |          | 6XX Supplies and Materials                        |              | 500.00           |
|   |  |          | <b>403 Subtotal</b>                               |              | <u>500.00</u>    |
| 408   | Gifted and Talented  |          |   |              |                  |
|   | 360 State Gifted & Talented Reimbursement                            |          |   |              |                  |
|   | 1XXX Instruction   |          |   |              |                  |
|   |  |          | 5XX Other Purchased Services                      |              | 4,497.00         |
|   |  |          | 6XX Supplies and Materials                        |              | 1,773.44         |
|   | 62XX Resources Transferred to Other School Districts or Cooperatives |          |   |              |                  |
|   |  |          | 940 Indirect Costs                                |              | 314.56           |
|   |  |          | <b>408 Subtotal</b>                               |              | <u>6,585.00</u>  |
| 413   | Smith School Donations   |          |   |              |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary                |          |   |              |                  |
|   | 1XXX Instruction   |          |   |              |                  |
|   |  |          | 6XX Supplies and Materials                        |              | 1,267.33         |
|   |  |          | 7XX Property and Equipment Acquisition            |              | 500.00           |
|   |  |          | <b>413 Subtotal</b>                               |              | <u>1,767.33</u>  |
| 420   | Donations Gifted and Talented  |          |   |              |                  |
|   | 360 State Gifted & Talented Reimbursement                            |          |   |              |                  |
|   | 1XXX Instruction   |          |   |              |                  |
|   |  |          | 1XX Personal Services - Salaries                  |              | 47.50            |
|   |  |          | 2XX Personal Services - Employee Benefits         |              | 0.20             |
|   |  |          | 3XX Purchased Professional and Technical Services |              | 600.00           |
|   |  |          | 5XX Other Purchased Services                      |              | 4,220.89         |
|   |  |          | 6XX Supplies and Materials                        |              | 3,282.72         |
|   |  |          | <b>420 Subtotal</b>                               |              | <u>8,151.31</u>  |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |          |   |  | Fund Code 15 |                  |
|---|--|----------|---|--|--------------|------------------|
| PRC   | Program  | Function | Object  |  | 2015 Value   | 2016 Value       |
| 430   | Jim Darcy Donations  |          |   |  |              |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary                |          |   |  |              |                  |
|   | 1XXX Instruction   |          |   |  |              |                  |
|   |  |          | 7XX Property and Equipment Acquisition            |  |              | 24,203.60        |
|   |  |          | <b>430 Subtotal</b>                               |  |              | <u>24,203.60</u> |
| 441   | Smart School Recycling Mini  |          |   |  |              |                  |
|   | 329 State Miscellaneous Grants                                       |          |   |  |              |                  |
|   | 1XXX Instruction   |          |   |  |              |                  |
|   |  |          | 3XX Purchased Professional and Technical Services |  |              | 300.00           |
|   |  |          | <b>441 Subtotal</b>                               |  |              | <u>300.00</u>    |
| 451   | Kessler Donations  |          |   |  |              |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary                |          |   |  |              |                  |
|   | 1XXX Instruction   |          |   |  |              |                  |
|   |  |          | 5XX Other Purchased Services                      |  |              | 750.00           |
|   |  |          | 6XX Supplies and Materials                        |  |              | 4,003.74         |
|   |  |          | 7XX Property and Equipment Acquisition            |  |              | 4,066.00         |
|   |  |          | <b>451 Subtotal</b>                               |  |              | <u>8,819.74</u>  |
| 460   | SDPD Assitive Tech   |          |   |  |              |                  |
|   | 456 IDEA, Part B, Children with Disabilities                         |          |   |  |              |                  |
|   | 21XX Support Services - Students                                     |          |   |  |              |                  |
|   |  |          | 1XX Personal Services - Salaries                  |  |              | 241.04           |
|   |  |          | 2XX Personal Services - Employee Benefits         |  |              | 40.68            |
|   |  |          | 5XX Other Purchased Services                      |  |              | 4,104.45         |
|   |  |          | <b>460 Subtotal</b>                               |  |              | <u>4,386.17</u>  |
| 508   | Title VII, Indian Education  |          |   |  |              |                  |
|   | 413 Title VII Indian Education                                       |          |   |  |              |                  |
|   | 1XXX Instruction   |          |   |  |              |                  |
|   |  |          | 1XX Personal Services - Salaries                  |  |              | 60,185.04        |
|   |  |          | 2XX Personal Services - Employee Benefits         |  |              | 7,766.96         |
|   |  |          | 5XX Other Purchased Services                      |  |              | 455.00           |
|   | 62XX Resources Transferred to Other School Districts or Cooperatives |          |   |  |              |                  |
|   |  |          | 940 Indirect Costs                                |  |              | 3,420.00         |
|   |  |          | <b>508 Subtotal</b>                               |  |              | <u>71,827.00</u> |
| 510   | CRA Art Center   |          |   |  |              |                  |
|   | 1XX Regular Education Programs - Elementary/Secondary                |          |   |  |              |                  |
|   | 1XXX Instruction   |          |   |  |              |                  |
|   |  |          | 6XX Supplies and Materials                        |  |              | 100.80           |
|   |  |          | <b>510 Subtotal</b>                               |  |              | <u>100.80</u>    |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

| PRC | Program                                  | Function  | Object  | 2015 Value | 2016 Value       |
|-----|--|---|---|------------|------------------|
| 517 | Smart School Recycling Mini              |   |   |            |                  |
|     | 329                                      | State Miscellaneous Grants                              |   |            |                  |
|     |  | 1XXX  | Instruction   |            |                  |
|     |  |   | 3XX Purchased Professional and Technical Services               |            | 500.00           |
|     |  |   | <b>517 Subtotal</b>   |            | <u>500.00</u>    |
| 562 | Adult Basic Ed - State                   |   |   |            |                  |
|     | 362                                      | State Adult Basic & Literacy Education                  |   |            |                  |
|     |  | 1XXX  | Instruction   |            |                  |
|     |  |   | 1XX Personal Services - Salaries                                |            | 25,241.52        |
|     |  |   | 2XX Personal Services - Employee Benefits                       |            | 86.48            |
|     |  | 62XX  | Resources Transferred to Other School Districts or Cooperatives |            |                  |
|     |  |   | 940 Indirect Costs  |            | 1,266.00         |
|     |  |   | <b>562 Subtotal</b>   |            | <u>26,594.00</u> |
| 563 | Adult Basic Ed - Federal                 |   |   |            |                  |
|     | 454                                      | Adult Basic & Literacy Education (ABLE)                 |   |            |                  |
|     |  | 1XXX  | Instruction   |            |                  |
|     |  |   | 1XX Personal Services - Salaries                                |            | 37,887.73        |
|     |  |   | 2XX Personal Services - Employee Benefits                       |            | 5,586.27         |
|     |  | 62XX  | Resources Transferred to Other School Districts or Cooperatives |            |                  |
|     |  |   | 940 Indirect Costs  |            | 2,174.00         |
|     |  |   | <b>563 Subtotal</b>   |            | <u>45,648.00</u> |
| 575 | Title X, Part C, Ed of Homeless Children |   |   |            |                  |
|     | 438                                      | Title X, Part C, Education of Homeless Children & Youth |   |            |                  |
|     |  | 1XXX  | Instruction   |            |                  |
|     |  |   | 5XX Other Purchased Services                                    |            | 6,050.00         |
|     |  |   | <b>575 Subtotal</b>   |            | <u>6,050.00</u>  |
| 576 | Title X, Part C, Ed of Homeless Children |   |   |            |                  |
|     | 438                                      | Title X, Part C, Education of Homeless Children & Youth |   |            |                  |
|     |  | 1XXX  | Instruction   |            |                  |
|     |  |   | 5XX Other Purchased Services                                    |            | 102.12           |
|     |  |   | 6XX Supplies and Materials                                      |            | 595.92           |
|     |  | 62XX  | Resources Transferred to Other School Districts or Cooperatives |            |                  |
|     |  |   | 940 Indirect Costs  |            | 34.96            |
|     |  |   | <b>576 Subtotal</b>   |            | <u>733.00</u>    |
| 712 | Northrop Grumman Broadwater SACC         |   |   |            |                  |
|     | 1XX                                      | Regular Education Programs - Elementary/Secondary       |   |            |                  |
|     |  | 1XXX  | Instruction   |            |                  |
|     |  |   | 6XX Supplies and Materials                                      |            | 486.33           |
|     |  |   | <b>712 Subtotal</b>   |            | <u>486.33</u>    |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

| PRC | Program        | Function                                 | Object   | 2015 Value | 2016 Value                 |
|-----|----------------|--|--|------------|----------------------------|
| 773 | IDEA Part B    |  |  |            |                            |
|     | 456            | IDEA, Part B, Children with Disabilities |  |            |                            |
|     |                | 1XXX                                     | Instruction  |            |                            |
|     |                |  | 1XX Personal Services - Salaries   |            | 1,078,148.20               |
|     |                |  | 2XX Personal Services - Employee Benefits  |            | 155,924.80                 |
|     |                | 21XX                                     | Support Services - Students  |            |                            |
|     |                |  | 1XX Personal Services - Salaries   |            | 193,512.76                 |
|     |                |  | 2XX Personal Services - Employee Benefits  |            | 27,978.73                  |
|     |                | 24XX                                     | Support Services - School Administration   |            |                            |
|     |                |  | 1XX Personal Services - Salaries   |            | 15,924.04                  |
|     |                |  | 2XX Personal Services - Employee Benefits  |            | 2,002.97                   |
|     |                | 62XX                                     | Resources Transferred to Other School Districts or Cooperatives                            |            |                            |
|     |                |  | 940 Indirect Costs   |            | 73,673.50                  |
|     |                |  | <b>773 Subtotal</b>  |            | <u>1,547,165.00</u>        |
| 793 | IDEA Preschool |  |  |            |                            |
|     | 457            | IDEA Preschool                           |  |            |                            |
|     |                | 1XXX                                     | Instruction  |            |                            |
|     |                |  | 1XX Personal Services - Salaries   |            | 36,521.55                  |
|     |                |  | 2XX Personal Services - Employee Benefits  |            | 5,679.85                   |
|     |                | 62XX                                     | Resources Transferred to Other School Districts or Cooperatives                            |            |                            |
|     |                |  | 940 Indirect Costs   |            | 2,110.60                   |
|     |                |  | <b>793 Subtotal</b>  |            | <u>44,312.00</u>           |
|     |                |  | <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |            | <u><u>5,713,551.20</u></u> |

**Schedule Of Changes Worksheet Fund Code 15**

|  |           |                |           |      |              |     |
|--|-----------|----------------|-----------|------|--------------|-----|
| Beginning Fund Balance   |           |                |           |      | 1,630,488.90 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |                |           |      | 5,690,814.84 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |                |           |      | 5,713,551.20 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |                |           |      |              |     |
| This Year  | 0.00      | Less Last Year | 0.00      | (4a) | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |           |                |           |      |              |     |
| This Year  | 35,150.36 | Less Last Year | 87,653.27 | (4b) | -52,502.91   |     |
|  |           |                |           |      | -52,502.91   | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |                |           |      | 1,555,249.63 | (5) |

**Project Reporter Summaries**

| Project Reporter                            | Revenues | Expenditures | Difference |
|---|----------|--------------|------------|
| 001 State OTO FullTime Kindergarten Startup | 0.00     | 2,329.17     | -2,329.17  |
| 003 Jobs for Montana Graduates              | 1,397.57 | 1,397.57     | 0.00       |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

## Project Reporter Summaries

| Project Reporter                                       | Revenues     | Expenditures | Difference  |
|--|--------------|--------------|-------------|
| 014 Battle of the Books                                | 1.65         | 0.00         | 1.65        |
| 023 MAC School Share                                   | 16,451.93    | 5,263.75     | 11,188.18   |
| 024 AWARE Flow through                                 | 257,657.26   | 257,657.26   | 0.00        |
| 029 CRA Summer Music                                   | 8,947.30     | 5,604.16     | 3,343.14    |
| 032 Broadwater AYP 2011                                | 494.93       | 494.93       | 0.00        |
| 039 Staples Recycling                                  | 14.47        | 0.00         | 14.47       |
| 042 Four Georgians Accounts                            | 23,637.06    | 44,508.34    | -20,871.28  |
| 051 CRA Accounts                                       | 4,424.76     | 3,742.07     | 682.69      |
| 052 HMS Accounts                                       | 3,593.75     | 2,844.82     | 748.93      |
| 063 FSLC Accounts                                      | 628.69       | 1,275.00     | -646.31     |
| 064 Intermountain Medicaid                             | 1,289,081.47 | 1,289,081.47 | 0.00        |
| 072 SaCC MOST at Jefferson                             | 5,000.00     | 5,000.00     | 0.00        |
| 073 SaCC MOST - Central                                | 5,000.00     | 5,000.00     | 0.00        |
| 075 SACC MOST - Rossiter                               | 5,000.00     | 5,000.00     | 0.00        |
| 076 SACC MOST - Kessler                                | 5,000.00     | 5,000.00     | 0.00        |
| 100 Elementary Field Trips                             | 1,257.44     | 48,439.23    | -47,181.79  |
| 104 4 G's 1 Class @ Time                               | 0.40         | 412.25       | -411.85     |
| 112 Verizon iPhone resale                              | 619.20       | 0.00         | 619.20      |
| 118 Make Up School                                     | 51,490.73    | 19,320.03    | 32,170.70   |
| 119 Summer School Enrichment                           | 5,343.93     | 5,627.46     | -283.53     |
| 124 MAC Student Services                               | 452,988.42   | 560,090.29   | -107,101.87 |
| 126 Aggregate Reim/Indirects                           | 219,145.93   | 152,781.87   | 66,364.06   |
| 151 Share Our Strength_No Kin Hungry Breakfast Program | 834.18       | 834.18       | 0.00        |
| 170 Warren Donation                                    | 17,287.25    | 17,171.38    | 115.87      |
| 175 Central Help for Kids                              | 0.00         | 26.66        | -26.66      |
| 182 Darcy Memorial                                     | 3.06         | 0.00         | 3.06        |
| 265 Title II, Part A, Teacher/Principal Train/Recruit  | 33,359.00    | 33,359.00    | 0.00        |
| 301 Computer Training                                  | 126.04       | 6,760.00     | -6,633.96   |
| 302 G E D  | 3,803.76     | 7,766.94     | -3,963.18   |
| 303 Summer Pottery                                     | 6.43         | 0.00         | 6.43        |
| 315 Title I - Schoolwide                               | 60,117.00    | 60,117.00    | 0.00        |
| 316 Title I - Schoolwide                               | 1,277,981.00 | 1,277,981.00 | 0.00        |
| 325 Title I, Part A, Improving Basic Programs          | 61,164.00    | 61,164.00    | 0.00        |
| 333 Bryant Donations FY 12                             | 880.14       | 55.14        | 825.00      |
| 334 Target AfterSchool Book Club                       | 1.12         | 0.00         | 1.12        |
| 337 Smart Schools Recycling Mini Grant                 | 500.00       | 450.00       | 50.00       |
| 341 MT Cancer Control                                  | 2.28         | 0.00         | 2.28        |
| 342 Miller Donation Central                            | 203.53       | 0.00         | 203.53      |
| 344 Big Picture Science                                | 0.00         | 1,000.00     | -1,000.00   |
| 345 Public Lands Travel-Central                        | 500.00       | 310.95       | 189.05      |
| 351 2010 CRA Exxon Mobile                              | 8.87         | 0.00         | 8.87        |
| 355 Hawthorne Donations                                | 2,519.31     | 3,958.80     | -1,439.49   |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

## Project Reporter Summaries

| Project Reporter                             | Revenues            | Expenditures        | Difference        |
|--|---------------------|---------------------|-------------------|
| 360 Broadwater Class Act                     | 12.79               | 0.00                | 12.79             |
| 361 Broadwater Exxon Mobile                  | 505.75              | 612.97              | -107.22           |
| 362 Adequate Yearly Progress                 | 2,536.43            | 654.79              | 1,881.64          |
| 364 Broadwater School Donations              | 2,007.99            | 4,224.70            | -2,216.71         |
| 376 Miller Donation Jefferson                | 1,555.57            | 1,058.57            | 497.00            |
| 377 MT State Fund ACE                        | 2,000.00            | 2,000.00            | 0.00              |
| 385 Karen Cox Memorial -Stout-4G's           | 500.00              | 500.00              | 0.00              |
| 400 Rossiter Student Activities              | 20,871.80           | 14,546.17           | 6,325.63          |
| 403 Karen Cox Memorial-Thompson-Rossiter     | 500.00              | 500.00              | 0.00              |
| 406 OPI/Intermountain Tuition                | 6,660.05            | 0.00                | 6,660.05          |
| 408 Gifted and Talented                      | 6,585.00            | 6,585.00            | 0.00              |
| 413 Smith School Donations                   | 2,960.03            | 1,767.33            | 1,192.70          |
| 420 Donations Gifted and Talented            | 8,435.42            | 8,151.31            | 284.11            |
| 430 Jim Darcy Donations                      | 28,101.83           | 24,203.60           | 3,898.23          |
| 441 Smart School Recycling Mini              | 500.00              | 300.00              | 200.00            |
| 451 Kessler Donations                        | 8,867.98            | 8,819.74            | 48.24             |
| 460 SDPD Assitive Tech                       | 4,386.17            | 4,386.17            | 0.00              |
| 508 Title VII, Indian Education              | 71,827.00           | 71,827.00           | 0.00              |
| 510 CRA Art Center                           | 0.00                | 100.80              | -100.80           |
| 512 Project Unify Special Olympics CRA       | 1,619.77            | 0.00                | 1,619.77          |
| 515 Mitchell Donations                       | 2.06                | 0.00                | 2.06              |
| 517 Smart School Recycling Mini              | 500.00              | 500.00              | 0.00              |
| 562 Adult Basic Ed - State                   | 26,594.00           | 26,594.00           | 0.00              |
| 563 Adult Basic Ed - Federal                 | 45,648.00           | 45,648.00           | 0.00              |
| 575 Title X, Part C, Ed of Homeless Children | 6,050.00            | 6,050.00            | 0.00              |
| 576 Title X, Part C, Ed of Homeless Children | 733.00              | 733.00              | 0.00              |
| 712 Northrop Grumman Broadwater SACC         | 500.00              | 486.33              | 13.67             |
| 771 Maintenance Accounts                     | 64.83               | 0.00                | 64.83             |
| 773 IDEA Part B                              | 1,547,165.00        | 1,547,165.00        | 0.00              |
| 793 IDEA Preschool                           | 44,312.00           | 44,312.00           | 0.00              |
| 850 Work Comp MSGIA Closeout FY16            | 32,338.51           | 0.00                | 32,338.51         |
| <b>Total</b>                                 | <b>5,690,814.84</b> | <b>5,713,551.20</b> | <b>-22,736.36</b> |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17**

| PRC  | Revenue   | 2015 Value        | 2016 Value        |
|--|---|-------------------|-------------------|
| 1111   | District Levy - Real Property                   | 242,318.96        | 212,507.20        |
| 1112   | District Levy - Personal Property               | 4,983.33          | 161.33            |
| 1113   | District Levy - Heavy Motor Vehicles            | 447.31            | 0.00              |
| 1114   | District Levy - Pers Prop/Mobile Homes          | 1,479.18          | 2,525.88          |
| 1117   | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 44,752.19         | 3,942.81          |
| 1190   | Penalties and Interest on Taxes                 | 795.17            | 469.03            |
| 1510   | Interest Earnings                               | 305.05            | 628.00            |
| 1900   | Other Revenue from Local Sources                | 10.00             | 586.50            |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <u>295,091.19</u> | <u>220,820.75</u> |

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17**

| PRC  | Program | Function | Object  | 2015 Value        | 2016 Value        |
|--|---------|----------|---|-------------------|-------------------|
| <b>610 Adult Continuing Education Programs</b>   |         |          |   |                   |                   |
| <b>1XXX Instruction</b>  |         |          |   |                   |                   |
|  |         |          | 3XX Purchased Professional and Technical Services | 5,981.18          | 6,228.53          |
| <b>21XX Support Services - Students</b>  |         |          |   |                   |                   |
|  |         |          | 3XX Purchased Professional and Technical Services | 2,400.00          | 1,500.00          |
| <b>650 Adult Basic Education/GED Programs</b>  |         |          |   |                   |                   |
| <b>1XXX Instruction</b>  |         |          |   |                   |                   |
|  |         |          | 1XX Personal Services - Salaries                  | 256,194.97        | 228,544.83        |
|  |         |          | 2XX Personal Services - Employee Benefits         | 829.19            | 790.34            |
|  |         |          | 3XX Purchased Professional and Technical Services | 1,848.50          | 367.87            |
|  |         |          | 4XX Purchased Property Services                   | 10.00             | 0.00              |
|  |         |          | 5XX Other Purchased Services                      | 11,078.55         | 11,382.84         |
|  |         |          | 6XX Supplies and Materials                        | 11,501.99         | 15,045.34         |
|  |         |          | 7XX Property and Equipment Acquisition            | 11,034.29         | 4,588.00          |
| <b>26XX Operation and Maintenance of Plant Services</b>                                    |         |          |   |                   |                   |
|  |         |          | 4XX Purchased Property Services                   | 602.06            | 2,542.25          |
|  |         |          | 5XX Other Purchased Services                      | 171.07            | 158.13            |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |   | <u>301,651.80</u> | <u>271,148.13</u> |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0487-56537908

**25 Lewis & Clark County**

**0487 Helena Elem**

## Schedule Of Changes Worksheet

**Fund Code 17**

|  |          |                |           |      |  |                |
|--|----------|----------------|-----------|------|--|----------------|
| Beginning Fund Balance   |          |                |           |      |  | 218,606.37 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |          |                |           |      |  | 220,820.75 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |          |                |           |      |  | 271,148.13 (3) |
| Increase/Decrease of Reserve for Inventories                                       |          |                |           |      |  |                |
| This Year  | 0.00     | Less Last Year | 0.00      | (4a) |  | 0.00           |
| Increase/Decrease of Reserve for Encumbrances                                      |          |                |           |      |  |                |
| This Year  | 6,406.53 | Less Last Year | 17,216.68 | (4b) |  | -10,810.15     |
|  |          |                |           |      |  | -10,810.15 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |          |                |           |      |  | 157,468.84 (5) |



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20**

| PRC  | Revenue                | 2015 Value       | 2016 Value       |
|--|------------------------|------------------|------------------|
|  | 1510 Interest Earnings | 39.07            | 15.13            |
|  | 1910 Rentals           | 36,603.41        | 33,406.39        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                        | <u>36,642.48</u> | <u>33,421.52</u> |

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20**

| PRC  | Program  | Function  | Object  | 2015 Value       | 2016 Value       |
|--|--|---|---|------------------|------------------|
|  | <b>1XX Regular Education Programs - Elementary/Secondary</b> |   |   |                  |                  |
|  |  | <b>1XXX Instruction</b>                                 |   |                  |                  |
|  |  |   | 3XX Purchased Professional and Technical Services | 0.00             | 160.99           |
|  |  |   | 7XX Property and Equipment Acquisition            | 14,960.00        | 0.00             |
|  |  | <b>24XX Support Services - School Administration</b>    |   |                  |                  |
|  |  |   | 3XX Purchased Professional and Technical Services | 180.00           | 205.00           |
|  |  | <b>25XX Support Services - Business</b>                 |   |                  |                  |
|  |  |   | 5XX Other Purchased Services                      | 6,400.00         | 5,400.00         |
|  |  |   | 6XX Supplies and Materials                        | 1,200.00         | 1,200.00         |
|  |  | <b>26XX Operation and Maintenance of Plant Services</b> |   |                  |                  |
|  |  |   | 1XX Personal Services - Salaries                  | 13,202.18        | 13,520.37        |
|  |  |   | 2XX Personal Services - Employee Benefits         | 355.75           | 344.80           |
|  |  |   | 3XX Purchased Professional and Technical Services | 0.00             | 2,800.00         |
|  |  |   | 6XX Supplies and Materials                        | 1,220.04         | 387.85           |
|  | <b>890 Other Community Services</b>                          |   |   |                  |                  |
|  |  | <b>33XX Community Services</b>                          |   |                  |                  |
|  |  |   | 7XX Property and Equipment Acquisition            | 17,525.00        | 0.00             |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |   |   | <u>55,042.97</u> | <u>24,019.01</u> |



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0487-56537908

**25 Lewis & Clark County**

**0487 Helena Elem**

## Schedule Of Changes Worksheet

**Fund Code 20**

|  |      |                |           |      |            |     |
|--|------|----------------|-----------|------|------------|-----|
| Beginning Fund Balance   |      |                |           |      | 27,182.01  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |           |      | 33,421.52  | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |           |      | 24,019.01  | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |           |      |            |     |
| This Year  | 0.00 | Less Last Year | 0.00      | (4a) | 0.00       |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |           |      |            |     |
| This Year  | 0.00 | Less Last Year | 17,525.00 | (4b) | -17,525.00 |     |
|  |      |                |           |      | -17,525.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |           |      | 19,059.52  | (5) |



# Trustees' Financial Summary

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0487 Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28**

| PRC  | Revenue   | 2015 Value        | 2016 Value        |
|--|---|-------------------|-------------------|
| 1111   | District Levy - Real Property                   | 511,406.38        | 492,922.33        |
| 1112   | District Levy - Personal Property               | 10,721.71         | 334.31            |
| 1113   | District Levy - Heavy Motor Vehicles            | 937.91            | 0.00              |
| 1114   | District Levy - Pers Prop/Mobile Homes          | 2,577.14          | 5,423.66          |
| 1117   | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 70,454.87         | 8,535.41          |
| 1190   | Penalties and Interest on Taxes                 | 1,416.67          | 1,003.26          |
| 1510   | Interest Earnings                               | 1,228.98          | 3,274.70          |
| 1900   | Other Revenue from Local Sources                | 73,506.83         | 29,662.29         |
| 3281   | State Technology Aid                            | 31,493.44         | 31,213.42         |
| 3445   | State Combined Fund School Block Grant          | 149,156.24        | 149,156.24        |
| 3447   | SB96 Combined Block Grant Reimbursement         | 19,991.70         | 0.00              |
| 5200   | Sale or Compensation for Loss of Assets         | 80.00             | 0.00              |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>872,971.87</b> | <b>721,525.62</b> |

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28**

| PRC  | Program | Function | Object  | 2015 Value | 2016 Value |
|--|---------|----------|---|------------|------------|
| <b>1XX Regular Education Programs - Elementary/Secondary</b> |         |          |   |            |            |
| <b>1XXX Instruction</b>                                      |         |          |   |            |            |
|  |         |          | 3XX Purchased Professional and Technical Services | 3,699.50   | 15,447.20  |
|  |         |          | 5XX Other Purchased Services                      | 33.70      | 0.00       |
|  |         |          | 6XX Supplies and Materials                        | 94,124.57  | 45,539.22  |
|  |         |          | 7XX Property and Equipment Acquisition            | 219,189.30 | 31,289.18  |
| <b>21XX Support Services - Students</b>                      |         |          |   |            |            |
|  |         |          | 7XX Property and Equipment Acquisition            | 941.68     | 8,950.00   |
| <b>222X Educational Media Services</b>                       |         |          |   |            |            |
|  |         |          | 6XX Supplies and Materials                        | 19,288.73  | 0.00       |
| <b>24XX Support Services - School Administration</b>         |         |          |   |            |            |
|  |         |          | 5XX Other Purchased Services                      | 5.50       | 0.00       |
|  |         |          | 6XX Supplies and Materials                        | 1,240.45   | 0.00       |
|  |         |          | 7XX Property and Equipment Acquisition            | 2,566.19   | 0.00       |
| <b>258X Admin. Tech. - Technology Coordinator</b>            |         |          |   |            |            |
|  |         |          | 1XX Personal Services - Salaries                  | 79,008.90  | 83,092.50  |
|  |         |          | 2XX Personal Services - Employee Benefits         | 262.15     | 286.67     |
|  |         |          | 3XX Purchased Professional and Technical Services | 43,947.80  | 3,787.01   |
|  |         |          | 4XX Purchased Property Services                   | 200.98     | 13.50      |
|  |         |          | 5XX Other Purchased Services                      | 8,739.13   | 7,608.01   |
|  |         |          | 6XX Supplies and Materials                        | 139,697.95 | 198,175.94 |
|  |         |          | 7XX Property and Equipment Acquisition            | 118,836.25 | 189,766.86 |



# Trustees' Financial Summary

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**25 Lewis & Clark County**

**0487 Helena Elem**

| <b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>       |  |  |                                    |  | <b>Fund Code 28</b> |                   |  |
|--|--|--|------------------------------------|--|---------------------|-------------------|--|
| PRC  | Program  | Function   | Object                             |  | 2015 Value          | 2016 Value        |  |
|  |  | <b>26XX Operation and Maintenance of Plant Services</b>      |                                    |  |                     |                   |  |
|  |  | 4XX  | Purchased Property Services        |  | 1,204.11            | 66.94             |  |
|  |  | 5XX  | Other Purchased Services           |  | 98,669.35           | 99,162.01         |  |
|  |  | 6XX  | Supplies and Materials             |  | 816.84              | 0.00              |  |
|  |  | <b>4XXX Facilities Acquisition and Construction Services</b> |                                    |  |                     |                   |  |
|  |  | 7XX  | Property and Equipment Acquisition |  | 663.00              | 0.00              |  |
|  | <b>280 Special Education - Local and State</b> |  |                                    |  |                     |                   |  |
|  |  | <b>1XXX Instruction</b>                                      |                                    |  |                     |                   |  |
|  |  | 7XX  | Property and Equipment Acquisition |  | 0.00                | 398.00            |  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |  |                                    |  | <u>833,136.08</u>   | <u>683,583.04</u> |  |

| <b>Schedule Of Changes Worksheet</b>   |           |          |                |            | <b>Fund Code 28</b> |             |
|--|-----------|----------|----------------|------------|---------------------|-------------|
| Beginning Fund Balance   |           |          |                |            | 1,071,517.09        | (1)         |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |          |                |            | 721,525.62          | (2)         |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |          |                |            | 683,583.04          | (3)         |
| Increase/Decrease of Reserve for Inventories                                       |           |          |                |            |                     |             |
|  | This Year | 0.00     | Less Last Year | 0.00       | (4a)                | 0.00        |
| Increase/Decrease of Reserve for Encumbrances                                      |           |          |                |            |                     |             |
|  | This Year | 1,743.64 | Less Last Year | 222,646.47 | (4b)                | -220,902.83 |
|  |           |          |                |            | -220,902.83         | (4)         |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |          |                |            | 888,556.84          | (5)         |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50**

| PRC  | Revenue   | 2015 Value       | 2016 Value       |
|--|---|------------------|------------------|
| 1111   | District Levy - Real Property                   | 25,161.57        | 49,972.56        |
| 1112   | District Levy - Personal Property               | 36.66            | 0.56             |
| 1113   | District Levy - Heavy Motor Vehicles            | 10.60            | 0.00             |
| 1114   | District Levy - Pers Prop/Mobile Homes          | 285.51           | 417.25           |
| 1117   | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 50,559.62        | 1,098.38         |
| 1190   | Penalties and Interest on Taxes                 | 513.05           | 76.19            |
| 1510   | Interest Earnings                               | 163.70           | 145.78           |
| 3120   | State Guaranteed Tax Base Aid                   | 4,320.84         | 2,769.54         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <b>81,051.55</b> | <b>54,480.26</b> |

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50**

| PRC  | Program | Function | Object                        | 2015 Value        | 2016 Value        |
|--|---------|----------|-------------------------------|-------------------|-------------------|
| <b>1XX Regular Education Programs - Elementary/Secondary</b>                               |         |          |                               |                   |                   |
| <b>51XX General Obligation Bonds, Special Assessments and Interest</b>                     |         |          |                               |                   |                   |
|  |         |          | 830 Special Assessments       | 103,888.56        | 107,329.30        |
|  |         |          | 840 Principal On Debt         | 12,000.00         | 12,000.00         |
|  |         |          | 850 Interest on Debt          | 1,305.00          | 1,035.00          |
|  |         |          | 860 Agent Fees/Issuance Costs | 915.00            | 805.00            |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |                               | <b>118,108.56</b> | <b>121,169.30</b> |

### Schedule Of Changes Worksheet

Fund Code 50

|  |            |      |
|--|------------|------|
| Beginning Fund Balance   | 68,248.01  | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 54,480.26  | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 121,169.30 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4a) |
|  | 0.00       |      |
| Increase/Decrease of Reserve for Encumbrances                                      |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4b) |
|  | 0.00       |      |
|  | 0.00       | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 1,558.97   | (5)  |



# Trustees' Financial Summary

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Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC  | Revenue                                      | 2015 Value    | 2016 Value    |
|--|--|---------------|---------------|
|  | 1510 Interest Earnings                       | 40.29         | 113.10        |
|  | 5200 Sale or Compensation for Loss of Assets | 352.72        | 794.94        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <u>393.01</u> | <u>908.04</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC  | Program   | Function   | Object                     | 2015 Value      | 2016 Value  |
|--|---|--|----------------------------|-----------------|-------------|
|  | 1XX Regular Education Programs - Elementary/Secondary |  |                            |                 |             |
|  |   | 26XX Operation and Maintenance of Plant Services |                            |                 |             |
|  |   |  | 6XX Supplies and Materials | 2,278.75        | 0.00        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |  |                            | <u>2,278.75</u> | <u>0.00</u> |

#### Schedule Of Changes Worksheet

Fund Code 60

|  |           |      |
|--|-----------|------|
| Beginning Fund Balance   | 28,808.79 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 908.04    | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00      | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |
| This Year  | 0.00      |      |
| Less Last Year   | 0.00      | (4b) |
|  | 0.00      | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 29,716.83 | (5)  |



# Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |   |  | Fund Code 61        |                     |
|--|---|--|---------------------|---------------------|
| PRC  | Revenue   |  | 2015 Value          | 2016 Value          |
| 1111   | District Levy - Real Property                   |  | 1,218,242.09        | 1,182,900.74        |
| 1112   | District Levy - Personal Property               |  | 26,411.07           | 796.70              |
| 1113   | District Levy - Heavy Motor Vehicles            |  | 2,250.99            | 0.00                |
| 1114   | District Levy - Pers Prop/Mobile Homes          |  | 5,251.43            | 12,815.52           |
| 1117   | District Levy - Distn of Pr Yr's Prot/Dlq Taxes |  | 135,561.31          | 19,981.78           |
| 1190   | Penalties and Interest on Taxes                 |  | 2,912.68            | 2,371.28            |
| 1510   | Interest Earnings                               |  | 871.48              | 5,132.33            |
| 1900   | Other Revenue from Local Sources                |  | 6,229.38            | 0.00                |
| 5200   | Sale or Compensation for Loss of Assets         |  | 0.00                | 2,465.55            |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   |  | <b>1,397,730.43</b> | <b>1,226,463.90</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |            |  |   | Fund Code 61      |                     |
|--|------------|--|---|-------------------|---------------------|
| PRC  | Program    | Function   | Object  | 2015 Value        | 2016 Value          |
|  | <b>1XX</b> | <b>Regular Education Programs - Elementary/Secondary</b> |   |                   |                     |
|  |            | <b>1XXX</b>  | <b>Instruction</b>                                      |                   |                     |
|  |            |  | 3XX Purchased Professional and Technical Services       | 0.00              | 32,160.11           |
|  |            |  | 5XX Other Purchased Services                            | 0.00              | 202.87              |
|  |            |  | 6XX Supplies and Materials                              | 0.00              | 3,077.94            |
|  |            | <b>222X</b>  | <b>Educational Media Services</b>                       |                   |                     |
|  |            |  | 6XX Supplies and Materials                              | 0.00              | 2,344.07            |
|  |            | <b>26XX</b>  | <b>Operation and Maintenance of Plant Services</b>      |                   |                     |
|  |            |  | 3XX Purchased Professional and Technical Services       | 103,424.82        | 144,380.70          |
|  |            |  | 4XX Purchased Property Services                         | 0.00              | 4,200.00            |
|  |            |  | 6XX Supplies and Materials                              | 27,451.82         | 26,623.98           |
|  |            |  | 7XX Property and Equipment Acquisition                  | 8,214.55          | 45,220.66           |
|  |            |  | 8XX Other Expenditures                                  | 7,304.97          | 0.00                |
|  |            | <b>4XXX</b>  | <b>Facilities Acquisition and Construction Services</b> |                   |                     |
|  |            |  | 3XX Purchased Professional and Technical Services       | 99,767.93         | 0.00                |
|  |            |  | 4XX Purchased Property Services                         | 17,508.54         | 0.00                |
|  |            |  | 5XX Other Purchased Services                            | 1.44              | 0.00                |
|  |            |  | 6XX Supplies and Materials                              | 22,800.66         | 8,235.77            |
|  |            |  | 7XX Property and Equipment Acquisition                  | 201,037.94        | 1,275,887.38        |
|  | <b>910</b> | <b>Food Services</b>                                     |   |                   |                     |
|  |            | <b>31XX</b>  | <b>Food Services</b>                                    |                   |                     |
|  |            |  | 7XX Property and Equipment Acquisition                  | 0.00              | 4,716.00            |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |            |  |   | <b>487,512.67</b> | <b>1,547,049.48</b> |



# Trustees' Financial Summary

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**25 Lewis & Clark County**

**0487 Helena Elem**

## Schedule Of Changes Worksheet

**Fund Code 61**

|  |              |                |           |      |              |     |
|--|--------------|----------------|-----------|------|--------------|-----|
| Beginning Fund Balance   |              |                |           |      | 1,002,968.93 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |              |                |           |      | 1,226,463.90 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |              |                |           |      | 1,547,049.48 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |              |                |           |      |              |     |
| This Year  | 0.00         | Less Last Year | 0.00      | (4a) | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |              |                |           |      |              |     |
| This Year  | 1,031,704.49 | Less Last Year | 80,590.00 | (4b) | 951,114.49   |     |
|  |              |                |           |      | 951,114.49   | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |              |                |           |      | 1,633,497.84 | (5) |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 70 - Day Care Enterprise Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 70

| PRC  | Revenue                                      | 2015 Value        | 2016 Value        |
|--|--|-------------------|-------------------|
| 1510   | Interest Earnings                            | 423.44            | 1,645.21          |
| 1900   | Other Revenue from Local Sources             | 733,683.31        | 835,204.56        |
| 1920   | Contributions/Donations from Private Sources | 28,240.74         | 200.00            |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>762,347.49</b> | <b>837,049.77</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 70

| PRC  | Program | Function | Object  | 2015 Value        | 2016 Value        |
|--|---------|----------|---|-------------------|-------------------|
| <b>920 Enterprise or Internal Service Programs</b>   |         |          |   |                   |                   |
| <b>32XX Enterprise Services</b>  |         |          |   |                   |                   |
|  |         |          | 1XX Personal Services - Salaries                  | 519,867.42        | 586,826.09        |
|  |         |          | 2XX Personal Services - Employee Benefits         | 1,721.71          | 2,100.33          |
|  |         |          | 3XX Purchased Professional and Technical Services | 736.76            | 1,126.10          |
|  |         |          | 4XX Purchased Property Services                   | 0.00              | 475.00            |
|  |         |          | 5XX Other Purchased Services                      | 21,009.28         | 28,711.70         |
|  |         |          | 6XX Supplies and Materials                        | 60,241.14         | 80,619.81         |
|  |         |          | 7XX Property and Equipment Acquisition            | 945.00            | 0.00              |
|  |         |          | 8XX Other Expenditures                            | 12,100.63         | 12,711.02         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |   | <b>616,621.94</b> | <b>712,570.05</b> |

#### Schedule Of Changes Worksheet

Fund Code 70

|  |            |      |
|--|------------|------|
| Beginning Fund Balance   | 411,570.38 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 837,049.77 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 712,570.05 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4a) |
|  | 0.00       |      |
| Increase/Decrease of Reserve for Encumbrances                                      |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4b) |
|  | 0.00       |      |
|  | 0.00       | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 536,050.10 | (5)  |



# Trustees' Financial Summary

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0487 Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 74 - Purchasing Internal Service Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                       |  | Fund Code 74     |                  |
|--|---------------------------------------|--|------------------|------------------|
| PRC  | Revenue                               |  | 2015 Value       | 2016 Value       |
|  | 1510 Interest Earnings                |  | 162.34           | 264.58           |
|  | 1900 Other Revenue from Local Sources |  | 751.87           | 636.92           |
|  | 1945 Fees - Users/Resale of Supplies  |  | 66,820.84        | 64,416.01        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       |  | <b>67,735.05</b> | <b>65,317.51</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |  |                                 |   | Fund Code 74      |                   |
|--|--|---------------------------------|---|-------------------|-------------------|
| PRC  | Program  | Function                        | Object  | 2015 Value        | 2016 Value        |
|  | <b>920 Enterprise or Internal Service Programs</b> |                                 |   |                   |                   |
|  |  | <b>32XX Enterprise Services</b> |   |                   |                   |
|  |  |                                 | 1XX Personal Services - Salaries                  | 59,773.72         | 65,502.00         |
|  |  |                                 | 2XX Personal Services - Employee Benefits         | 1,634.08          | 1,982.74          |
|  |  |                                 | 3XX Purchased Professional and Technical Services | 306.00            | 222.75            |
|  |  |                                 | 4XX Purchased Property Services                   | 952.13            | 1,020.00          |
|  |  |                                 | 5XX Other Purchased Services                      | 6,779.99          | 6,820.60          |
|  |  |                                 | 6XX Supplies and Materials                        | 55,851.85         | 61,262.29         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |                                 |   | <b>125,297.77</b> | <b>136,810.38</b> |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 74 |     |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance   |           |      |                |      |      | 183,461.60   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 65,317.51    | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 136,810.38   | (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |              |     |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |              |     |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |     |
|  |           |      |                |      |      | 0.00         | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 111,968.73   | (5) |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 77 - Miscellaneous Internal Service Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                       |  | Fund Code 77      |                   |
|--|---------------------------------------|--|-------------------|-------------------|
| PRC  | Revenue                               |  | 2015 Value        | 2016 Value        |
|  | 1510 Interest Earnings                |  | 21.77             | 146.97            |
|  | 1900 Other Revenue from Local Sources |  | 16,201.68         | 0.00              |
|  | 1945 Fees - Users/Resale of Supplies  |  | 262,373.57        | 280,586.75        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       |  | <b>278,597.02</b> | <b>280,733.72</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |  |                                 |   | Fund Code 77      |                   |
|--|--|---------------------------------|---|-------------------|-------------------|
| PRC  | Program  | Function                        | Object  | 2015 Value        | 2016 Value        |
|  | <b>920 Enterprise or Internal Service Programs</b> |                                 |   |                   |                   |
|  |  | <b>32XX Enterprise Services</b> |   |                   |                   |
|  |  |                                 | 1XX Personal Services - Salaries                  | 72,465.73         | 74,374.26         |
|  |  |                                 | 2XX Personal Services - Employee Benefits         | 225.40            | 246.47            |
|  |  |                                 | 3XX Purchased Professional and Technical Services | 120.00            | 90.00             |
|  |  |                                 | 4XX Purchased Property Services                   | 133.69            | 110.17            |
|  |  |                                 | 5XX Other Purchased Services                      | 137,403.79        | 123,565.01        |
|  |  |                                 | 6XX Supplies and Materials                        | 80,011.08         | 65,670.08         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |                                 |   | <b>290,359.69</b> | <b>264,055.99</b> |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 77   |
|--|-----------|------|----------------|------|------|----------------|
| Beginning Fund Balance   |           |      |                |      |      | 31,479.03 (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 280,733.72 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 264,055.99 (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |                |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00           |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |                |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00           |
|  |           |      |                |      |      | 0.00 (4)       |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 48,156.76 (5)  |



# Trustees' Financial Summary

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25 Lewis & Clark County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 78 - Self Insurance Fund - Health

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                       |  | Fund Code 78        |                     |
|--|---------------------------------------|--|---------------------|---------------------|
| PRC  | Revenue                               |  | 2015 Value          | 2016 Value          |
|  | 1510 Interest Earnings                |  | 16,222.42           | 49,460.27           |
|  | 1900 Other Revenue from Local Sources |  | 51,541.84           | 313,546.41          |
|  | 1970 Services Provided Other Funds    |  | 8,473,234.53        | 8,489,706.62        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       |  | <b>8,540,998.79</b> | <b>8,852,713.30</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |  |                                 |   | Fund Code 78        |                     |
|--|--|---------------------------------|---|---------------------|---------------------|
| PRC  | Program  | Function                        | Object  | 2015 Value          | 2016 Value          |
|  | <b>920 Enterprise or Internal Service Programs</b> |                                 |   |                     |                     |
|  |  | <b>32XX Enterprise Services</b> |   |                     |                     |
|  |  |                                 | 1XX Personal Services - Salaries                  | 103,681.57          | 70,722.43           |
|  |  |                                 | 2XX Personal Services - Employee Benefits         | 7,904,030.28        | 8,850,778.65        |
|  |  |                                 | 3XX Purchased Professional and Technical Services | 347.50              | 2,737.50            |
|  |  |                                 | 5XX Other Purchased Services                      | 8,812.60            | 9,072.50            |
|  |  |                                 | 6XX Supplies and Materials                        | 2,282.11            | 13,766.03           |
|  |  |                                 | 8XX Other Expenditures                            | 59.00               | 81,532.00           |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |                                 |   | <b>8,019,213.06</b> | <b>9,028,609.11</b> |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 78      |
|--|-----------|------|----------------|------|------|-------------------|
| Beginning Fund Balance   |           |      |                |      |      | 13,548,538.67 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 8,852,713.30 (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 9,028,609.11 (3)  |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |                   |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00              |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |                   |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00              |
|  |           |      |                |      |      | 0.00 (4)          |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 13,372,642.86 (5) |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 79 - Self Insurance Fund - Liability

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 79**

| PRC  | Revenue                            | 2015 Value        | 2016 Value        |
|--|------------------------------------|-------------------|-------------------|
|  | 1510 Interest Earnings             | 0.00              | 163.80            |
|  | 1970 Services Provided Other Funds | 573,939.50        | 566,639.50        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                    | <u>573,939.50</u> | <u>566,803.30</u> |

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 79**

| PRC  | Program                                     | Function                 | Object  | 2015 Value        | 2016 Value        |
|--|---|--------------------------|---|-------------------|-------------------|
|  | 920 Enterprise or Internal Service Programs |                          |   |                   |                   |
|  |   | 32XX Enterprise Services |   |                   |                   |
|  |   |                          | 3XX Purchased Professional and Technical Services | 3,628.73          | 899.38            |
|  |   |                          | 5XX Other Purchased Services                      | 482,844.00        | 513,119.75        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |                          |   | <u>486,472.73</u> | <u>514,019.13</u> |

**Schedule Of Changes Worksheet**

Fund Code 79

|  |            |      |
|--|------------|------|
| Beginning Fund Balance   | 287,494.27 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 566,803.30 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 514,019.13 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4b) |
|  | 0.00       | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 340,278.44 | (5)  |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |  |  | Fund Code 82      |                   |
|--|--|--|-------------------|-------------------|
| PRC  | Revenue  |  | 2015 Value        | 2016 Value        |
|  | 1510 Interest Earnings   |  | 604.26            | 2,788.63          |
|  | 5300 Operating Transfers from Other Funds                              |  | 250,000.00        | 189,600.73        |
|  | 5700 Resources Transferred from Other School Districts or Cooperatives |  | 20,000.00         | 136,569.94        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  |  | <b>270,604.26</b> | <b>328,959.30</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |         |          |        | Fund Code 82 |             |
|--|---------|----------|--------|--------------|-------------|
| PRC  | Program | Function | Object | 2015 Value   | 2016 Value  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |          |        | <b>0.00</b>  | <b>0.00</b> |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 82 |     |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance   |           |      |                |      |      | 720,822.20   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 328,959.30   | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 0.00         | (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |              |     |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |              |     |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |     |
|  |           |      |                |      |      | 0.00         | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 1,049,781.50 | (5) |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

| PRC  | Revenue                               | 2015 Value        | 2016 Value        |
|--|---------------------------------------|-------------------|-------------------|
|  | 1510 Interest Earnings                | 284.96            | 944.16            |
|  | 1XXX Revenues from Student Activities | 235,285.40        | 241,988.60        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                       | <u>235,570.36</u> | <u>242,932.76</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

| PRC  | Program                                      | Function                                   | Object                      | 2015 Value        | 2016 Value        |
|--|--|--|-----------------------------|-------------------|-------------------|
|  | 7XX Extracurricular Athletics and Activities |  |                             |                   |                   |
|  |  | 3XXX Operation of Non-Educational Services |                             |                   |                   |
|  |  |  | XXX Student Extracurricular | 223,680.59        | 240,223.25        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |  |  |                             | <u>223,680.59</u> | <u>240,223.25</u> |

#### Schedule Of Changes Worksheet

Fund Code 84

|  |            |      |
|--|------------|------|
| Beginning Fund Balance   | 173,997.46 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 242,932.76 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 240,223.25 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4a) |
|  | 0.00       |      |
| Increase/Decrease of Reserve for Encumbrances                                      |            |      |
| This Year  | 0.00       |      |
| Less Last Year   | 0.00       | (4b) |
|  | 0.00       |      |
|  | 0.00       | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 176,706.97 | (5)  |



# Trustees' Financial Summary

**FY2015-16**

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**25 Lewis & Clark County**

**0487 Helena Elem**

## Detail Expenditure

| <b>Fund</b> | <b>Account</b> | <b>Description</b>  | <b>2015 Value</b> | <b>2016 Value</b> |
|-------------|----------------|---|-------------------|-------------------|
| XX          | 210 1XXX 112   | Certified Teacher Staff Salaries                            | 255,053.07        | 62,525.94         |
| XX          | 260 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 280 1XXX 112   | Certified Teacher Staff Salaries                            | 953,256.95        | 1,193,165.16      |
| XX          | 39X 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 427 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 432 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 451 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 452 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 456 1XXX 112   | Certified Teacher Staff Salaries                            | 1,183,251.30      | 1,071,310.21      |
| XX          | 457 1XXX 112   | Certified Teacher Staff Salaries                            | 36,790.14         | 36,521.55         |
| XX          | 458 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | XXX 1XXX 112   | Certified Teacher Staff Salaries                            | 19,527,389.51     | 20,015,588.56     |
| XX          | XXX 1XXX 640   | Textbooks and Other Printed Materials - No On-line Services | 450,865.08        | 303,133.28        |
| XX          | XXX 1XXX 650   | Periodicals - Not On-Line Subscriptions                     | 0.00              | 0.00              |
| XX          | XXX 26XX 41X   | Energy Utility Services                                     | 708,352.00        | 699,935.29        |
| XX          | XXX 4XXX 710   | Land  | 82,300.23         | 180.00            |
| XX          | XXX 4XXX 715   | Land Improvements   | 380.63            | 0.00              |
| XX          | XXX 4XXX 720   | Purchase of Existing Buildings                              | 0.00              | 0.00              |
| XX          | XXX 4XXX 725   | Major Construction Services                                 | 200,229.81        | 1,275,707.38      |
| XX          | XXX 4XXX 73X   | Major Equipment-New   | 663.00            | 0.00              |
| XX          | XXX 4XXX 74X   | Major Equipment-Replacement                                 | 0.00              | 0.00              |
| XX          | XXX XXXX 561   | Tuition to Other School Districts Within the State          | 0.00              | 0.00              |
| XX          | XXX XXXX 562   | Tuition to Other School Districts Outside the State         | 0.00              | 0.00              |
| XX          | XXX XXXX 563   | Educational Fees to Detention Facilities                    | 2,380.00          | 1,000.00          |



# Trustees' Financial Summary

FY2015-16

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## Special Education Reversion

### Special Education Allowable Cost Payments:

|   |              |
|---|--------------|
| a. Instructional Block Grant Entitlement    | 799,848.00   |
| b. Related Services Block Grant Entitlement | 266,616.00   |
| c. Total Entitlements Subject to Reversion  | 1,066,464.00 |

### Prorated Cooperative Cost Payments:

|   |              |
|---|--------------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 0.00         |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 1,418,397.12 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 4,905,964.72 |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00         |

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**



# Trustees' Financial Summary

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25 Lewis & Clark County

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## Special Education Reversion

| Program       | Function | Object | Fund 01      | Fund 13   | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|--------------|-----------|---------|---------|---------|
| 280           | 1XXX     | 1XX    | 3,045,631.40 | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 2XX    | 9,463.74     | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 3XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 4XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 5XX    | 2,465.15     | 1,000.00  | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 6XX    | 34,849.66    | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 7XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 1XX    | 1,565,126.78 | 42,436.70 | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 2XX    | 5,435.66     | 140.36    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 3XX    | 4,345.00     | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 4XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 5XX    | 4,792.03     | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 6XX    | 4,234.12     | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 7XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 1XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 2XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 3XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 4XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 5XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 6XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 7XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 1XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 2XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 3XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 4XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 5XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 6XX    | 26,359.92    | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 7XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 1XX    | 152,396.50   | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 2XX    | 551.30       | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 3XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 4XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 5XX    | 4,747.85     | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 6XX    | 1,988.55     | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 7XX    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| 280           | 62XX     | 920    | 0.00         | 0.00      | 0.00    | 0.00    | 0.00    |
| <b>Totals</b> |          |        | 4,862,387.66 | 43,577.06 | 0.00    | 0.00    | 0.00    |

4,905,964.72

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0487-56537908

**25 Lewis & Clark County**

**0487 Helena Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| <b>Governmental</b>   | <b>Begining<br/>Balance</b> | <b>Adjust-<br/>ments</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending<br/>Balance</b> |
|---|-----------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land  | 5,635,118.43                | 0.00                     | 180.00           | 48,209.93       | 5,587,088.50              |
| Buildings   | 28,866,331.14               | 0.00                     | 260,216.85       | 387,204.00      | 28,739,343.99             |
| Machinery and Equipment   | 3,937,423.14                | -207,351.80              | 188,899.34       | 79,199.65       | 3,839,771.03              |
| Totals at Historical Cost   | 38,438,872.71               | -207,351.80              | 449,296.19       | 514,613.58      | 38,166,203.52             |
| Governmental Activities, Capital Assets, Net<br>of Accumulated Depreciation | 38,438,872.71               | -207,351.80              | 449,296.19       | 514,613.58      | 38,166,203.52             |

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.



# Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

## Schedule of Changes in Long-Term Liabilities

|                                  | (a)<br>Beginning<br>Balance<br>7/1/2015 | (b)<br>New Debt<br>& Other<br>Additions | (c)<br>Principal<br>Payments | (d)<br>Refunding<br>& Other<br>Reduction | (e)<br>Ending<br>Balance<br>(6/30/2016)<br>[a+b-c-d] | (f)<br>Current<br>Portion<br>Due<br>FY2017 | (g)<br>Long-Term<br>Portion<br>Due<br>FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| <b>Governmental Activities *</b> |   |   |                              |  |  |  |  |
| Bond(s)                          |   |   |                              |  |  |  |  |
| 06/01/1999                       | 49,000.00                               | 0.00                                    | 12,000.00                    | 0.00                                     | 37,000.00  | 12,000.00                                  | 25,000.00                                    |
| Total Governmental Activity      |   |   |                              |  |  |  |  |
| Bond Long-Term Liabilities       | 49,000.00                               | 0.00                                    | 12,000.00                    | 0.00                                     | 37,000.00  | 12,000.00                                  | 25,000.00                                    |

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\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

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**25 Lewis & Clark County**

**0487 Helena Elem**

## Net Pension Liability FY2016

|                     | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| <b>Governmental</b> |                              |                  |                   |                       |
| Net Pension - PERS  | 3,347,693.64                 | 391,239.23       | 0.00              | 3,738,932.87          |
| Net Pension - TRS   | 28,741,982.40                | 1,863,181.80     | 0.00              | 30,605,164.20         |